GP No 391 D 592/61

Per Class-B

CLASS B

P 3 26/X.16

App. F. IX—4

1959. (ETS)

File No. PWD 10 ETSS

Previous References.

Serial Nos. 59

Later References. P 82 E

MYSORE GOVERNMENT SECRETARIAT

Serial Nos.

Part B for

SUBJECT

Mysore Electricity (Taxation on Consumption) Rules, 1959

WD 08758—GPB—50,000—10-10-58

Issued in PWD 10 ETSS 59 dated 12th Oct 59

The Compiler, Mysore Gazette.
The E.E.D. Blr
The A.G. Mysore, Blr

25-6-59 E
12-10-59

The Mysore Electricity (Taxation on C[illegible]
Ordinance, 1959,

F. 74] **Routine Note.**

[To be used only for notes, requisitions, etc., not intended for permanent record]
WD 01785—GPB—50,000—22-8-58

1147/59
Law E.

The Mysore Electricity (Taxation on Consumption) Ordinance, 1959, has been published as Mysore Ordinance, 2 of 1959 in a Gazette Extraordinary dated 23rd June, 1959. A copy of the Gazette Extraordinary is also enclosed herein. The Public Works Department may be informed of this ~~so that they may take~~ in taking further action, ~~if any, in this matter.~~ for appointment of Inspectors under section 6, notifying exemptions under section 8 and making rules under section 10 of the Ordinance.

S.
25/6/59.

for
25/6/59

ADS

DEPUTY [illegible] DEPTT.
NO .....
25 JUN ..
GOVERNMENT OF MYSORE

D.S.
P.W.Dept.)

Mas
25/6/59.

MYSORE GOVERNMENT SECRETARIAT
7743
26 JUN 1959
ELECTRICAL BRANCH.

2) I have spoken over the Phone to Sri M.V Srinivasan Executive G.E.9. He has promised to send the draft rules to-morrow Pl put up

dy
25/6/59

ms (EL)

25/6/59

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Routine Note.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Letter No. C.16-17 dated 7767
the 26th June 1959
from the Electrical
Inspector to Govt.

Forwards a copy of
the draft rules on the
Electricity Ordinance
issued, for the approval
of Govt. ——

3) The draft of the
rules framed by the
Electrical Inspector to
Govt. have been compared
with the Ordinance
issued. The Electrical
Inspector to Govt. has
closely followed the
Rules of 1957.

4) The blanks in the
draft rules have been
filled.

5) The Electrical
Inspector has proposed
in Section 5 - Submission
of Returns, to exempt

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Serial No.

the Mysore State Electricity Board. It is not clear as to why the MS&B should be exempted from the submission of returns. Under Sub-rule (b) of (11) under Section 5, "34", should be "4 of the Ordinance"

b) Under Section 11 - Provision of separate Meters - the Electrical Inspector to Govt has proposed the installation of separate meters for combined lighting, heating & power installations in the same premises, under the new Electricity Tariffs proposed to be brought into effect from 1-7-59, as all electric supply is going to be brought into effect according to which there will be only one single meter to measure energy consumed by such installations. There will thus be no necessity for separate meters for such installations in future.

7) Under Clause 12 -

Note.—Contn. Sheet

Serial No.

Decisions of disputes between licensee & consumer, the Deputy Commissioner is proposed to be made the final authority for settling disputes between a licensee & a consumer and in respect of the matters between the MSEB and a consumer, the Electrical Inspector is proposed to be the authority for settling disputes. This is a matter for consideration as to whether the Electrical Inspector & Deputy Commissioner may not be the authority in both these cases.

8) Under clause 16 - Repeal & savings, the Electrical Inspector has proposed the repeal of only two Rules - one of the old Mysore 1957 & the other the Bombay Electricity Duty Rules 1957. But in the Electricity Ordinance, under clause 13, 9 Acts are proposed for repeal. This is for orders.

26/6 9) D/s Bought Sri N.S. Patwari desired to see the papers urgently

D/s Bought Sri N.S. Patwari.)

Dir. Transport

D/s Recd 26/6/59

WD 04700—GPB—PZS—8,00,000—1958

Serial No.

10) The Mysore Electricity (Taxation on Consumption) Ordinance 1959 was promulgated on 23-6-59. The following Notifications have to issue on 1.7.59.

(1) Notification specifying the Rates of tax under Section 3

(2) Notification appointing Inspecting Officers under Section 6

(3) Notification framing Rules under Section 10

11) As desired by Sry P.W.D. the draft Notifications have been finalised in Consultation with Law Sry, Electricity Inspector and Suptg Engineer planning Electricity Board.

12) The three drafts placed below are for approval. The classn of Consumers are in accordance with the new Tariff adopted by the Electricity Board. If there is any difficulty in the actual implementation Changes may be made at a later Stage. These Rates have been approved by the Cabinet. To prevent Evasion, two additions marked X have been made in Notification I

13) For f.o. immediate approval

Y.S. 30/6/59 — N.S. Bharath (DS 6B)

15) A.M. 30/6/59 — 15) Approved — 16) 30/6/59

16) — 30/6 — 30/6

OFFICE OF THE MINISTER FOR FINANCE No. 1704 30 JUN 1959 BANGALORE.

Note.—Contn. Sheet

File No. of 195

Mysore Government Secretariat

Serial No.

17) I am placing below a corrected press proof which may be sent to Director S.P. today for issue in the Gazette Extraordinary dated 1.7.1959. Five thousand five hundred Spare copies may be obtained

D.S.

PWD 30/6 DS(D)

(Sri Raghavendrachar)

18) Issue of notification.

19) I understand from DF's finance Sri Bharat that Secy PWD has been consulted and the rules have been finalised. As Hon'ble Min: PW & E and Hon'ble Min: PW & E are out of Station and as the rules have to be published in a Gazette Extraordinary on or before 1.7.59 and as F.M. and C.M. have approved this file rules, the issue of the rules has been authorised by me. Issue and notification

DF's PWD

30.6.59

Issued on 30/6/59.

20) Issued Notification

1/7/59. 21) For perusal of action taken and approval.

Secy PW & E)

DF's PWD

1.7.59.

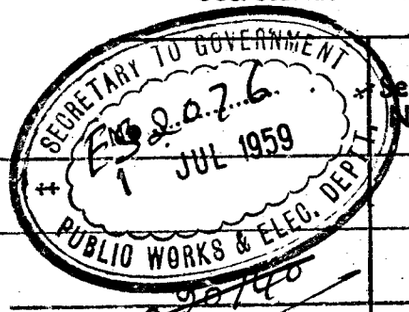
WD 04700—GPB—PZS—8,00,000—1958

Mysore Government
Secretariat

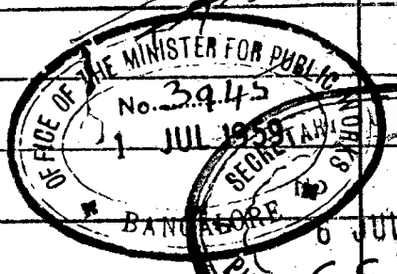
File No. of 195 .

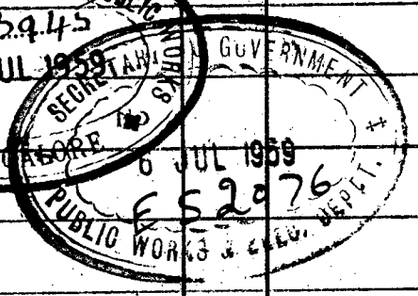
[App. F. III 2

Serial No.



ES 2076 / 59





ES 2076

8069.

22) Min: P.W.D.) 1/7/59

23) Hem
6/7

B. M. CHANNABASAPPA,
Minister for P. W. & Elec. Depts.

24) [illegible]
6/7

7/7 [illegible] 7/7

Letter No. 4628-9 dated the 6th July 1959 from the Electrical Inspector to Govt.

Requests for carrying out certain corrections in the Rules.

25) The Director, Printing & Stationery will now be requested to issue the corrections now pointed out by the Electrical Inspector to Govt., in the form of an Errata. A draft letter is put up for approval.

9/7

26) Issue.
9/7.

Minister for [illegible]

Issued 10/7/59

Note.—Contn. Sheet

8251 (elect)

Flag N

Serial No.

P. 67 & 68 C.F.

Letter No. OPN | F | SH | II | 14 | 38852 d | - 11 | 13 7 59 from the Deputy Managing Director, The Associated Cement Companies, Ltd. Bombay requests to levy the Tax of 0·7 NP fixed for the Industrial estt. Municipal Corporations etc. under ☆ item 4(A) of the Notification issued on 1st July 1959; instead of 1·0 NP.

27) Under item 9, ~~consumer~~ a rate of 1·0 NP. per unit has been fixed as a tax leviable from consumers not being licensees, who generate energy for their own consumption or supply the same to other persons free of charge. The firm presuming that 1·0 NP. per unit will ~~mean~~ be Re 1·0 NP. states that it will be a heavy burden on the ~~in~~ Cement industry as they are consuming about 480 lakhs of units per annum and at the proposed rate Tax will work out to Rs. 4,80,000 per annum, and therefore requests to levy tax not exceeding 0·7 NP on the cement Industry as in the case of Industrial estts. and Municipal corporations under item 4(A).

28) Submitted for orders.

16/7 29) ~~yes~~ Electrical Inspector to Govt. will be consulted first.

16/7 30) The position may be clarified to the Company as indicated above

Note.—Contn. Sheet

D.S.

21.7

File No. of 195

Mysore Government Secretariat

Serial No.

Letter No. OPN/F/SH/II/14/5197 d/- 22-9-1959 from the Operations Dept. the Associated Cement Co, Ltd, Bombay requests for a decision in the matter

31) The firm will be intimated that the tax levied under item 9. is 1·0 NP i.e. ~~one~~ NP. per unit and not Re 1·0. NP unit as presumed by them. Submitted for ~~be~~ orders. Ref: para. 27 ante.

10449 (Elect)

Office of the Deputy Secretary to Govt., Finance Dept. (Budget)
Date 3/10
No. 9902

32) The company will be informed as above.

26/9/59

Secy. Part E.

29/9/59

33) As personally instructed ~~as~~ a draft letter is put up for consideration in Consultation with F.D. The firm has calculated the tax at 1 NP only on 480 lakhs of units. So the 2nd para of the draft may be omitted

29/9. 29/9/59

34) F.D. may kindly see before issue

D.S(B)

F.D.

30/9.

~~Letter returned~~

Sy P W & E

N. S. BHARAT,
Deputy Secy., Fin. Dept. (Budget)

FINANCE DEPARTMENT No. 5270 1 OCT 1959 GOVERNMENT OF MYSORE

SECRETARIAT -6 OCT 1959 ES278 DEPT.

Issue

WD 04700—GPB—PZS—8,00,000—1958

Issued 12/10/59

CRET & CONFIDENTIAL;

F. No. 45]

GOVERNMENT OF MYSORE
ELECTRICAL INSPECTORATE.

Telegram / Telephone

M.V. Srinivasa Murthy, M.Sc.(Lond.),
Electric Inspector to Government.

OFFICE OF
THE ELECTRIC INSPECTOR TO GOVERNMENT,
KRISHNARAJENDRA CIRCLE, BANGALORE 1.

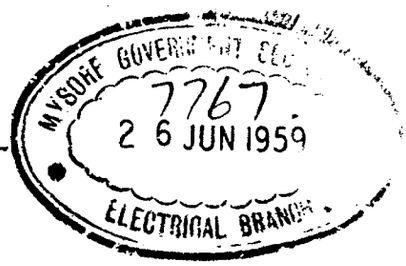
D.O. No. EIG/C-16-17.
Encls. 2.
(8 Pages)

Date 26th June 1959

To

Shri D.S. Raghavendrachar, I.A.S.,
Deputy Secretary to Government,
P.W. & Electrical Department,
Vidhana Soudha, BANGALORE

~~Sir~~



Sub: Proposed Mysore Electricity (Taxation on consumption) Rules, 1959.

Dear Sri Raghavendrachar,

Pl. posted today dt. 26/6/59

Fd Secy.)

As per our personal conversation yesterday, I am enclosing herewith a draft copy of the proposed Mysore Electricity (Taxation on consumption) Rules, 1959, together with a statement of the reasons for making the additions and alterations which are found to be necessary. The references to the relevant various Sections of the Ordinance are left blank as I have not got a copy of the Ordinance. They may kindly be filled up.

As the Rules will be applicable throughout the State, I have included such of the portions of the Bombay Electricity Duty Rules 1932, as are found to be necessary in the interest of efficiency of tax collection and economy to Government.

Yours sincerely,
M.V. Srinivasa Murthy.

DRAFT.

NOTIFICATION

No.....

In exercise of the powers conferred by Section 10 of the Mysore Electricity (Taxation on Consumption) Ordinance, 1959 (Mysore Ordinance No 2 of 1959), the Government of Mysore hereby makes the following rules:-

1. ~~SHORT~~ TITLE AND ~~COMMENCEMENT~~:- (i) These rules may be called the Mysore Electricity (Taxation on and Consumption) Rules, 1959.

~~(ii) They shall be deemed to have come into force on the ..... throughout the State.~~

2. DEFINITIONS:- In these Rules, unless ~~there is anything repugnant in the subject or context~~ the context otherwise requires,

~~(i) "Ordinance" means the Mysore Electricity (Taxation on Consumption) Ordinance, 1959.~~

(a) ~~(ii)~~ "Inspecting Officer" means an officer ~~or officers~~ appointed ~~by Government~~ under ~~Section ..... of~~ the Ordinance.

(b) "Form" means a form appended to these rules

(c) "Industrial Power" means all power supplied and consumed for use in all industrial undertakings whether on high tension or low tension, but does not include consumption on account of lights in an industrial undertaking on low tension in excess of 15 per cent of the power consumed by it for industrial purposes.

(d) "Section" means a section of the ordinance

(e) ~~(iv)~~ "Non-Licensee" means a person not being a licensee ~~but~~ who generates ~~electrical~~ energy for his own consumption or supplies the same to any other person free of charge ~~to other persons~~.

3. TIME AND MANNER OF COLLECTION AND PAYMENT:- A licensee shall include the electricity tax leviable under the ~~Act~~ ordinance as a separate item in the bill of charges for the energy supplied by him and shall recover the same from the consumer along with his own charges for the supply of such energy. The

licensee shall credit such tax into a Government Treasury within sixty days after the expiry of the month for which it is levied, provided that the amount of tax collected during the month of February shall be credited ~~at the end of~~ on or before 15th or 31st of March every year.

(2) Every non-licensee shall, in respect of energy consumed by himself or supplied by him, pay, or collect and pay, as the case may be, to the State Government the electricity tax at the appropriate rates, by crediting the amount of tax due in respect of every calendar month into a Government Treasury within a period of thirty days from the end of that month.

4. ~~KEEPING OF~~ BOOKS OF ACCOUNT:- (1) The books of account ~~kept~~ to be kept by a licensee under Section 5 ~~of the Ordinance~~ shall ~~be in form 'A' appended hereto and shall~~ contain the following particulars, ~~namely:-~~

(i) number of units of energy supplied for different classes of consumers specified in the notification under Section 3 ~~purposes of lighting (including fans, radio receivers etc.)~~;

~~(i-a) number of units of energy supplied for purposes other than lighting as follows:-~~

~~(1) for power, (2) for domestic applicances,~~

~~(3) for other purposes, if any.~~

(ii) description of the premises to which the energy is supplied;

(iii) amount of electricity tax with the rate charged shown separately in respect of different classes of consumers ~~clauses (i) & (i-a) above;~~ and

(iv) date of disconnecting the supply of energy on failure of payment of electricity tax.

Provided that the licensee ~~shall be at liberty to~~ may furnish particulars (ii) in a separate statement to the satisfaction of the Inspecting Officer.

(2) ~~(1)~~ The books of accounts to be kept by a ~~the~~ non-licensee under Section 5 ~~of the Ordinance~~ shall contain the following particulars, namely:-

(i) Place of ~~business~~ generation of Energy;

Contd...3

(ii) Number of units of energy consumed by himself and the amount of tax payable thereon;

(iii)Number of units of energy supplied by him to others and the amount of tax payable and recovered thereon.

The books of account shall be ~~entered from month to month.~~ maintained up-to-date.

5.SUBMISSION OF RETURNS:-(1) The following monthly returns shall be submitted, in duplicate by a licensee (other than the Mysore State Electricity Board), one copy to the Deputy Commissioner of the district and another to the Electric Inspector to Government, Bangalore, before the 15th of the Month next after that following the month to which the return pertains, namely:-

(i) a return in Form B ~~appended hereto~~.

(ii) a return in Form C appended hereto, and containing the following particulars:-

(a) names and addresses of consumers who have made default in payment of electricity tax; and

(b) amount of electricity tax due from such consumers showing separately cases that have become irrecoverable under the proviso to Section ~~3A of the Act~~ Sub-Section (1) of 4

(2) The ~~above~~ returns specified in sub-rule (1) other than the return in form C shall be submitted in triplicate, by the Mysore State Electricity Board, one copy to the Electric Inspector to Government, another to the Secretary to the Government of Mysore in the Finance Department and the third to the Secretary to the Government of Mysore in the Electrical Department before the 15th of the month next after that following the month to which the return pertains. in forms B and E

(3) The ~~following~~ monthly returns shall be submitted, in duplicate, by a non-licensee to the officers and at the time ~~in the manner~~ specified in sub-rule (1) ~~above~~.

~~(a) a return in form 'B' appended hereto~~

Provides that the Mysore State Electricity Board shall submit a return in forms B and E in triplicate to the Electrical Inspector to Government

Contd..4

(b) a return in form 'D' appended hereto and containing the particulars relating to the names and addresses of persons of whom energy is supplied by him.

6. INSPECTION OF BOOKS OF ACCOUNT:- An inspecting Officer appointed under Section.....of the Ordinance may at any time during the working hours of the office of a licensee or non-licensee as the case may be, require him to produce for inspection at the registered or other office, such books and records in his possession or control as may be deemed necessary by the inspecting Officer for ascertaining or verifying the amount of electricity tax leviable, collected or credited to the State Government under the Act.

7. POWER OF ENTRY OF INSPECTING OFFICERS:- An inspecting officer may enter any premises where energy is, or is believed to be supplied by a licensee, or supplied or consumed by a non-licensee for the purpose of -

(i) Verifying the statements made in the books of account kept and returns submitted by the licensee or non-licensee;

(ii) Checking the amount of energy consumed or supplied as mentioned in the returns and accounts by inspecting meters and meter cards;

(iii) Verifying the particulars required in connection with the levy of electricity tax.

(iv) Any other duties that may be prescribed by Government from time to time.

8. READING OF METERS:- (1) A licensee shall in respect of energy liable to electricity tax under the Act cause the meter of every consumer to be read, as far as possible on the same date in each month, and record the units of energy consumed in the month. The period between two such

Contd..5

consecutive readings shall be reckoned as one month, for the purpose of calculation of electricity tax.

(2) Every consumer shall allow a licensee or any person authorised by him in writing in this behalf, for the purpose of reading, or testing the reading of meters to enter, between sunrise and sun-set, any premises in which a meter is or is believed to be installed.

Explanation:- For the purposes of this sub-rule a meter shall include a sub-meter installed under rule 12.

9. ADJUSTMENTS AND REFUNDS:- (1) A licensee shall make allowance for fast and slow meters and incorrect readings, after intimating the same to the Inspecting Officer.

(2) Electricity tax recovered in excess, if any, during the month may be refunded, after verification, by the licensee either in cash or by adjustment in the bills for the future months.

10. SPECIAL PROVISIONS FOR NON-LICENSEES:- (1) Every non-licensee shall instal energy meters at such points and in such manner as may be specified in writing by the Inspecting Officer and maintain them at all times in proper order.

(2) An Inspecting Officer shall have power to enter the premises of any such person for the purpose of testing the meter and/or verifying the correctness of readings and for ensuring conformity with the directions issued by him under sub-rule (i).

(3) If an inspectiong officer has reason to doubt the accuracy of any meter installed under sub-rule(1), he shall refer the matter to the Electric Inspector to Government, Bangalore. The Electric Inspector or any person deputed by him in this behalf may thereupon enter the premises of such person for the purpose of testing the meter.

Contd...6

11. PROVISION OF SEPARATE METERS:- Where there are combined lighting, heating and power installations in the same premises, or where there are exempted installations, the consumer shall instal separate meters or sub-meters for indicating the individual kinds of consumption separately.

12. DECISION OF DISPUTES BETWEEN LICENSEE AND CONSUMER:- In the case of a dispute between a licensee (other than the State Electricity Board) and a consumer, regarding the liability of the consumer for the payment of the electricity tax, or exemption therefrom, the collector shall decide the matter, and his decision shall be final and conclusive. In the case of similar disputes between the Mysore State Electricity Board and a consumer, the Electric Inspector to Government shall decide the matter and his decision shall be final and conclusive.

13. SUBMISSION OF RETURNS PRIOR TO COMING INTO OPERATION OF THE RULES:- Notwithstanding anything contained in the foregoing rules, every licensee and non-licensee shall submit the returns referred to in rule 5, for the period prior to the date on which these rules come into operation.

14. REPEAL AND SAVINGS:- The Mysore Electricity (Taxation on Consumption) Rules, 1957 and the Bombay Electricity Duty Rules, 1932 shall stand repealed:

Provided that such repeal shall not affect the previous operation of the said rules.

By order and in the name of the
Governor of Mysore

FORM 'A'
(See Sec. 3B and Rule 4)

Name of Consumer:

Address

Purpose for which energy is consumed:

Rate of tax per unit:

12 Months.	Reading	Consumption during the month.				Monthly demand.		Arrears	Total.	Date of disconnection for non-payment of charges	Collections.		Remarks
		Lighting	Heating	Industrial purposes	Other purposes	Charges	Tax				Charges	Tax	
1	2	3(a)	3(b)	3(c)	3(d)	4	5	6	7	8	9	10	11
January													
February													
March													
April													
May													
June													
July													
August													
September													
October													
November													
December													

FORM 'A'
(See Sec. 23 and Rule 4)

Name of Consumer:

Address

Rate of tax per unit:

Purpose for which energy is consumed:

12 Months.	Reading	Consumption during the month.				Monthly demand.		Average	Total	Date of disconnection of supply, if any	Collections.		Remarks
		Lighting	Heating	Industrial purposes	Other purposes	Charges	Tax				Charges	Tax	
		3(a)	3(b)	3(c)	3(d)	4	5	6	7	8	9	10	11
January													
February													
March													
April													
May													
June													
July													
August													
September													
October													
November													
December													

FORM 'B'

(See Section 3B and Rule 5).

Monthly Return showing information regarding energy supplied/consumed . electricity tax charged thereon, recovered and paid to Government during the month of .....19 .

Units

I. Total quantity of energy supplied/consumed--
(1) For interior lighting (including fans) ...

(2) For heating ...

(3) For industry (For H.T.& L.T.) ...

(4) For all others (including street lighting cinema installations,etc.)

II. Total units exempted from tax and the authority for such exemption.

Total net units ...

Amount of electricity tax for units as shown above — Rs. nP.

Less: Adjustments and Refunds allowed as per Schedule attached ... — Rs. nP.

Less: Transfer to disconnected Ledgers ...

Plus: Recoveries from consumers disconnected

Amount paid into Treasury under Challan No. dated

SCHEDULE.

(Here state adjustments and refunds allowed by licensee for incorrect readings and excess or wrong recovery).

FORM 'B'

(See Section 3 B and Rule 5).

Monthly Return showing information regarding energy supplied/consumed
. electricity tax charged thereon, recovered and paid to Government
during the month of ....19 .

	Units
I. Total quantity of energy supplied/consumed—	
(1) For interior lighting (including fans) ...	
(2) For heating ...	
(3) For industry (for F.T.& L.T.) ...	
(4) For all others (including street lighting cinema installations,etc.)	
II. Total units exempted from tax and the authority for such exemption.	
Total net units	
Amount of electricity tax for units as shown above	Rs. nP.
Less: Adjustments and Refunds allowed as per Schedule attached ...	Rs. nP.
Less: Transfer to disconnected Ledgers	
Plus: Recoveries from consumers disconnected	
Amount paid into Treasury under Challan No. dated	

SCHEDULE.

(Here state adjustments and refunds allowed by licensee for incorrect readings and excess or wrong recovery)

FORM 'C'

(See Section 3-B and Rule 5(i)

Monthly return showing particulars of consumers of energy who have defaulted in payment of electricity tax during the month of.....19 .

Name and address of the consumer.	No. of units consumed for lighting (including fans).	No. of units consumed for heating.	No. of units consumed as industrial power.	No. of units consumed for other purposes.	Amount of electricity tax payable.	Amount that has become irrecoverable under the proviso to Sec. 3 A(1) of the Act.	Period for which electricity tax is payable.	Reference to Ledger Account No.	Remarks (Action taken, if any, by the licensee for recovery).
1	2	3	4	5	6	6(b)	7	8	9

FORM 'D'

(See Section 3B and Rule 5(ii)

Monthly return showing particulars of persons to whom energy is supplied by a non-licensee and who have defaulted in payment of electricity tax during the month of.....19 .

Name and address of the non-licensee	No. of units of energy supplied by the non-licensee.	Amount of electricity tax payable by the person to whom energy is supplied by the non-licensee.	Period for which electricity tax is payable.	Reference to ledger Account.	Remarks (Action taken, if any, by the non-licensee for recovery).

FORM 'C'

(See Section 3 B and Rule 5(1)

Monthly return showing particulars of consumers of energy who have defaulted in payment of electricity tax during the month of.....19 .

Name and address of the consumer.	No. of units consumed for lighting (including fans).	No. of units consumed for heating.	No. of units consumed as industrial power.	No. of units consumed for other purposes.	Amount of electricity tax payable.	Amount that has become irrecoverable under the provisions of Sec.3A(1) of the Act.	Period for which electricity tax is payable.	Reference to Ledger Account No.	Remarks (Action taken, if any, by the licensee for recovery).
1	2	3	4	5	6	6(b)	7	8	9

FORM 'D'

(See Section 3B and Rule 5(1)

Monthly return showing particulars of persons to whom energy is supplied by a non-licensee and who have defaulted in payment of electricity tax during the month of.....19 .

Name and address of the non-licensee	No. of units of energy supplied by the non-licensee.	Amount of electricity tax payable by the person to whom energy is supplied by the non-licensee.	Period for which electricity tax is payable.	Reference to Ledger Account.	Remarks (Action taken, if any, by the non-licensee for recovery).
1	2	3	4	5	6

Statement of reasons for the additions and alterations made in the accompanying draft of the Mysore Electricity (Taxation on Consumption) Rules - 1959.

Consequent upon the introduction of uniform rate structure of electricity tax to be levied on energy consumed through out the State, the same being made applicable to all parts of the State including (1) Old Mysore - (Where tax is being levied as per the Mysore Electricity (Taxation on Consumption) Act and Rules, (2) merged areas of Old Bombay State- (Where duty is being levied as per the Bombay Finance Act 1932) and (3) merged areas of Old Madras and Hyderabad States where tax is not being levied., the existing rules are modified with necessary additions and alterations.

RULE:1: As these rules are made applicable through out the State, a clause to that effect is added. The date on which these rules are deemed to have come into force is not entered, as Government has to fix the date.

RULE:2: Sub rule (iii), (a), (b) and (c) are omitted in view of the revised tax rate structure.

Last line of sub rule (iii) is also modified as the 15% Factory Lighting to be treated as power applies only in case of L.T. installations. The entire Factory Lighting Consumption of H.T. installation is treated as and included in the power consumption as per Revised Tariffs.

RULE: 3: The words "at the headquarters of the District in which the office of the Licensee is situate " in para 1 are omitted, as the amount paid even in the Taluk Treasury which will be nearer to the place of the licensee will appear in the consolidated accounts of the District Treasury.

For the same reasons, similar words in para 2 also are deleted.

RULE: 4: The same classification, as per existing Bombay Electricity Duty Rules, 1932 is adopted.

(p.t.o.)

RULE: 5: The administrative control regarding the levy and recovery of electricity tax in the case of licensees and non-licensees other than the State Electricity Board is vested in the Revenue Authorities, i.e. the Deputy Commissioners of Districts, as per prevailing practice in the Bombay Area. They can discharge the work without any extra cost, this their existing sub-ordinate officers Tahsildars etc. This arrangement may be continued in the interests of economy to Govt., since the inspectorate has not got sufficient sub-divisional offices to attend to this work.

In respect of the tax returns relating to the State Electricity Board, the control is retained by the Electric Inspector to Govt., in view of the amount of tax being more than 2 a Crore of Rupees per annum and also the accounts in respect of tax due from the Mysore State Electricity Board are being submitted through the Chief Accounts Officer, who consolidates and compiles at Bangalore, the accounts of all the Divisional Offices of the Mysore State Electricity Board.

If the control in respect of other licensees also, who are mostly situated in the Bombay Karnatak Area far off from Bangalore, where the Electrical Inspector to Government is stationed, the checking and verification of tax returns and actual payments made in the various Taluk or District Treasuries, if entrusted to the officers of the Inspectorate, will involve a heavy increase of expenditure in the form of T.A. Charges, additional staff etc. The expenditure will be quite out of proportion compared to the Tax Revenue realised from such sources, which is only about Rs.5 lakhs per year.

It is therefore suggested that the existing arrangement, viz: the Deputy Commissioners having the administrative control regarding the levy and recovery of tax, which has been functioning satisfactorily in the Bombay Karnatak area may be continued

Contd: Page:3

(P.T.O.)

and adopted throughout the State in respect of licensees and non-licensees other than the State Electricity Board. Since one copy of the monthly Tax return will be received by the Electric Inspector to Government, he can always bring to the notice of the Deputy Commissioners any discrepancies noticed in the returns.

The Forms "A", "B", "C" and "D" as prescribed in the existing Mysore Taxation Rules may be continued for the present.

RULE: 8: CORRESPONDING TO RULE 8 OF THE OLD RULES: The last line "and submission of returns under Rule 5" is deleted. As reading dates vary from the commencement to end of the month in each Division of the Mysore State Electricity Board, there being a large number of installations, the meters of which are read throughout the month, the month reckoned as per this rule also varies in respect of each group of installations. Hence one return cannot be submitted in respect of the whole division for the month as per this rule.

To obviate this anamoly, these words are deleted. So far as tax returns are concerned, the month can be taken as the same as that for D.C.B., being prepared in the Divisional offices.

Sub rule (2) as per Rule 8 sub rule (2) of the Bombay Electricity (Duty) Rules 1932 is added, as this specifically authorises the entry of the licensee or any other person on his behalf into a Consumer's premises.

RULE: 9: This is incorporated as a rule. There was only an entry regarding the adjustments allowed in Form 'B' but there was no clear rule to this effect. This rule corresponds to Rule 9 of the Bombay Electricity Duty Rules 1932.

There was no specific provision for refunds in the existing rules. The same is now incorporated.

RULE: 10: Corresponding to Rule 9 of the existing Rules Sub-rule (3) is added, as this provides for the Electric Inspector to decide

Contd: Page: 4

the cases where the accuracy of any meter installed under sub rule (1) is doubted by the Inspecting officer. There is a similar sub-rule in the Bombay Electricity Rules 1932 vide: 19-A

RULE: 12: This is an addition, corresponding to rule 11 of the Bombay Electricity Rules.

Cases of dispute may arise, between a licensee and the Consumer regarding the liability of the Consumer for the payment of electricity tax. The authority to decide in such cases is not pointed out in the existing rules. The same is now done.

The principle adopted in the case of Rule 5 is followed in this rule also.

To obviate this anomaly, these words are deleted. So far as tax returns are concerned, the month can be taken as the same as that for D.C.B., being prepared in the Divisional offices.

Sub rule (2) as per Rule 8 sub rule (2) of the Bombay Electricity (Duty) Rules 1932 is added, as this specifically authorises the entry of the licensee or any other person on his behalf into a Consumer's premises.

RULE: 13: This is incorporated as a rule. There was only an entry regarding the adjustments allowed in Form '3' but there was no clear rule to this effect. This rule corresponds to rule 9 of the Bombay Electricity Duty Rules 1932.

There was no specific provision for refunds in the existing rules. The same is incorporated.

RULE: 14: Corresponding to rule 9 of the existing rules sub-rule (2) is added, as this provides for the Electric Inspector to see the

NOTIFICATION.

No. PWD 89 ETS 57, dated Bangalore, 31st January 1958.

In exercise of the powers conferred by Section 6 of the Mysore Electricity (Taxation on Consumption) Act, 1950 (Mysore Act No. XX of 1950) and Section 9 of the Mysore Electricity (Taxation on Consumption) Amendment Act, 1957 (Mysore Act No. 33 of 1957), the Government of Mysore hereby makes the following rules:—

1. Short title and commencement :—(i) These rules may be called the Mysore Electricity (Taxation on Consumption) Rules, 1957.

(ii) They shall be deemed to have come into force on the thirtieth day of September 1957.

2. Definitions :—In these Rules, unless there is anything repugnant in the subject or context—

(i) 'Act' means the Mysore Electricity (Taxation on Consumption) Act, 1950.

(ii) 'Inspecting Officer' means an officer or officers appointed by Government under Section 3C of the Act.

(iii) 'Industrial Power' means all power supplied and consumed for use in all industrial undertakings, whether on high-tension or low-tension and also includes consumption by the following:—

(*a*) Flour Mills

(*b*) Textile Mills

(*c*) Other Industries:

The Mysore Commercial Union, Yeswanthapur
Hindustan Aircraft, Ltd., Bangalore
Tobacco Manufacturers (India), Ltd., Bangalore
The Kolar Gold Fields Mines
The Mysore Chromite Mines
The Mysore Sugar Company, Ltd., Mandya
The Mysore Chemicals and Fertilizers, Ltd., Belagola
The Mysore Iron and Steel Works, Bhadravathi
Pumping installations belonging to Town Municipalities, Village Panchayets and Local Bodies.
Thanigebyle, Kemmangundi and Bhadigund Mines
Bhadra, Tunga, Nugu and other Construction Works
Power Supply to Krishnarajasagara
Power Supply to areas in the States of Andhra and Madras
Hindustan Machine Tools Factory
Bharath Electronics
Radio and Electrical Manufacturing Co., Ltd., Bangalore
Indian Telephone Industries, Durvaninagar,

but does not include consumption on account of lights in an industrial undertaking in excess of 15 per cent of the power consumed by it for industrial purposes.

(iv) 'Non-Licensee' means a person not having a licence, but who generates electrical energy for his own consumption or supplies it free of charge to other persons.

3. Time and manner of collection and payment:—(1) A licensee shall include the electricity tax leviable under the Act as a separate item in the bill of charges for the energy supplied by him and shall recover the same from the consumer along with his own charges for the supply of such energy. The licensee shall credit such tax within sixty days after the expiry of the month for which it is levied into the treasury at the headquarters of the district in which the office of the licensee is situate, provided that the amount of tax collected during the month of February shall be credited at the end of March every year.

(2) Every non-licensee shall, in respect of energy consumed by himself or supplied by him, pay, or collect and pay, as the case may be, to the State Government, the electricity tax, by crediting the amount of tax due in respect of every calendar month within a period of thirty days from the end of that month into the Treasury at the headquarters of the district in which the energy is consumed or supplied.

4. Keeping of books of account:—(*a*) The books of accounts kept by a licensee under section 3B of the Act, shall be in Form 'A' appended hereto and shall contain the following particulars :—

(i) number of units of energy supplied for purposes of—

(*a*) Lighting (including fans)

(*b*) Heating

(*c*) Industrial Power, and

(*d*) Other kinds of consumption.

(ii) description of the premises to which the energy is supplied;

(iii) amount of electricity tax with the rate charged shown separately in respect of clauses (*a*), (*b*), (*c*) and (*d*) of sub-rule 1 ;

(iv) date of disconnecting the supply of energy on failure of payment of electricity tax.

(*b*) The books of accounts kept by the non-licensee under Section 3B of the Act shall contain the following particulars :—

(i) Place of business

(ii) Number of units of energy consumed by himself and the amount of tax payable thereon;

(iii) Number of units of energy supplied by him to others and the amount of tax payable and recovered thereon.

The books of accounts shall be entered from month to month.

5. Submission of returns.—(i) The following monthly return shall be submitted, in triplicate, by every licensee, one copy being sent to the Electrical Inspector to Government, another to the Secretary to the Government of Mysore in the Finance Department and the third to the Secretary to the Government of Mysore in the Electrical Department :—

(*a*) a return in Form 'B' appended hereto, and containing the details of energy consumed as classified therein ;

(*b*) a return in Form 'C' appended hereto, and containing the following particulars :—

(*a*) names and addresses of consumers who have made default in payment of electricity tax ; and

(*b*) amount of electricity tax due from such consumers showing separately cases that have become irrecoverable under the proviso to Section 3A (1) of the Act.

(ii) The following monthly returns shall be submitted in triplicate by every non-licensee in the manner specified in sub-rule (i) :—

(*a*) a return in form 'B' appended hereto ;

(*b*) a return in Form 'D' appended hereto and containing the particulars relating to the names and addresses of persons to whom energy is supplied by him.

These returns shall be submitted on or before the fifteenth of every month for the period ending with previous calendar month.

6. Inspection of books of account.—An inspecting officer appointed under Section 3C of the Act, may, at any time during the working hours of the office of a licensee or non-licensee as the case may be, require him to produce for inspection at the registered or other office, such books and records in his possession or control as may be deemed necessary by the inspecting officer for ascertaining or verifying the amount of electricity tax leviable, collected or credited to the State Government under the Act.

7. Power of entry of Inspecting Officers.—An inspecting officer may enter any premises where energy is, or is believed to be,

supplied by a licensee, or supplied or consumed by a non-licensee, for the purpose of—

(i) verifying the statements made in the books of accounts kept and returns submitted by the licensee or non-licensee ;

(ii) checking the amount of energy consumed or supplied as mentioned in the returns and accounts by inspecting meters and meter cards ;

(iii) verifying the particulars required in connection with the levy of electricity tax.

8. Reading of meters.—(1) A licensee shall, in respect of energy liable to electricity tax under the Act, cause the meter of every consumer to be read, as far as possible, on a fixed date in each calendar month, and record the units of energy consumed up to that date. The period between two such consecutive readings shall be reckoned as one month for the purpose of calculation of electricity tax and submission of returns under rule 5.

9. Special provisions for non-licensees.—(1) Every non-licensee shall instal energy meters at such points and in such manner as may be specified in writing by the inspecting officer and maintain them at all times in proper order.

(2) An inspecting officer shall have power to enter the premises of any such person for the purpose of testing the meter and/or verifying the correctness of readings and for ensuring conformity with the directions issued by him under sub-rule (1).

10. Provision for separate meters.—Where there are combined lighting, heating and power installations in the same premises, or where there are exempted installations, the consumer shall instal separate meters or sub-meters for indicating the individual kinds of consumption separately.

11. Repeal and Savings.—The Mysore Electricity (Taxation on Consumption) Rules, 1950 shall stand repealed :

Provided that such repeal shall not affect the previous operation of the said rules.

By Order and in the name of the Governor of Mysore,

D. S. RAGHAVENDRACHAR,

Deputy Secretary to Government
Electrical Department.

FORM 'A'

(*See* Sec. 3B and Rule 4)

Name of Consumer :

Address

Purpose for which energy is consumed :

Rate of tax per unit :

10 Months	Reading	Consumption during the month				Monthly demand		Arrears	Total	Date of disconnection for non-payment of charges	Collections		Remarks
		Lighting	Heating	Industrial purposes	Other purposes	Charges	Tax				Charges	Tax	
1	2	3(a)	3(b)	3(c)	3(d)	4	5	6	7	8	9	10	11
January ...													
February ...													
March ...													
April ...													
May ...													
June ...													
July ...													
August ...													
September ...													
October ...													
November ...													
December ...													

FORM B

(*See* Section 3B and Rule 5

Monthly Return showing information regarding energy supplied/consumed electricity tax charged thereon, recovered and paid to Government during the month of.....19 .

		Units	Rs.	nP.
I.	Total quantity of energy supplied/consumed—			
	(1) For interior lighting (including fans) ...			
	(2) For heating			
	(3) For industry (For H. T. & L. T.) ...			
	(4) For all others (including street lighting cinema installations, etc.) ...			
II.	Total units exempted from tax and the authority for such exemption.			
	Total net units ...			
	Amount of electricity tax for units as shown at		Rs.	nP.
	Less : Adjustments allowed as per Schedule attached		Rs.	nP.
	Less : Transfer to disconnected Ledgers ...			
	Plus : Recoveries from consumers disconnected.			
	Amount paid into Treasury under Challan No. dated.....			

SCHEDULE.

(Here state adjustments allowed by licensee for incorrect readings).

FORM 'C'

[*See* Section 3B and Rule 5(i)]

Monthly return showing particulars of consumers of energy who have defaulted in payment of electricity tax during the month of.....19

Name and address of the consumer	No. of units consumed for lighting (including fans)	No. of units consumed for heating	No. of units consumed as industrial power	No. of units consumed for other purposes	Amount of electricity tax payable	Amount that has become irrecoverable under the proviso to Sec. 3A(1) of the Act	Period for which electricity tax is payable	Reference to Ledger Account No.	Remarks (Action taken, if any, by the licensee for recovery).
1	2	3	4	5	6	6(b)	6	8	9

FORM 'D'

[*See* Section 3B and Rule 5(ii)]

Monthly return showing particulars of persons to whom energy is supplied by a non-licensee and who have defaulted in payment of electricity tax during the month of.....19

Name and address of the non-licensee	No. of units of energy supplied by the non-licensee	Amount of electricity tax payable by the person to whom energy is supplied by the non-licensee	Period for which electricity tax is payable	Reference to ledger Account	Remarks (Action taken, if any, by the non-licensee for recovery).
1	2	3	4	5	6

WD 4494—GPB—600—17-2-48.

GOVERNMENT OF MYSORE

NOTIFICATION I

In exercise of the powers conferred by section 3 of the Mysore Electricity (Taxation on Consumption) Ordinance, 1959 (Mysore Ordinance 2 of 1959), the Government of Mysore hereby specifies that the rates of electricity tax in respect of the classes of consumers specified in column (2) of the Table below shall be as specified in column (3) of the corresponding entry of the said Table.

T A B L E

(1) Item No.	(2) Class of consumers.	(3) Rate of tax per unit.
	.All consumers supplied with Hydro-electric energy for:-	
1 (A)	Lights, fans, radios and household appliances like coffee-grinders, electric shavers, meat choppers, hair drying machines, etc., in (a) private houses, (b) clubs, (c) hostels, (d) hospitals, (e) charitable institutions, (f) schools, (g) colleges, (h) polytechnics, (i) temples, mosques, churches and other religious institutions, (j) shops, (k) offices, (l) hotels, restaurants (m) photographic studios, (n) X-ray installations, and advertisement and exterior illuminations.	2.0 N.P.
(B)	Bulk supply to lights, fans, etc. as detailed including street lights, where the consumer is purchasing power at high tension, for industrial and other purposes and where distribution lines are permitted to be owned by the consumer in his premises.	
2 (A)	Non-commercial heaters, pumps, refrigerators, air conditioners and other domestic appliances metered separately.	
(B)	Bonafide domestic use for All-Electric Home having mixed loads of lights, fans, radios where permitted, pumps, heaters, refrigerators, etc.,	1.0 N.P.
(C)	Agricultural pumps,	
(D)	Street lights maintained by Corporations, Municipalities, district and other local Boards, Muzrai institutions and village panchayets.	

P.T.O.

(1)	(2)	(3)
3. (A)	Industrial (motive) power of 1/4 HP and upto 100 HP supplied at low tension	1.5 N.P.
(B)	Commercial cookers, heaters, refrigerators, irons and air conditioning equipments. ~~and~~	
(C)	Cinemas.	
4.	Industrial establishments, Municipal Corporations, large educational institutions (with workshops or laboratories) at a voltage of 2.2 KV or above.	0.7 N.P.
5.	Large electro-chemical and electro-metallurgical loads only with contract demands exceeding 35000 KVA.	0.3 N.P.
6.	Purposes other than any of those described in items 1 to 5 above.	2.0 N.P.
	All consumers supplied with ~~Diesel~~ energy from diesel or other thermal-electric-generators for:-	
7.	Lights, fans, radios and household appliances like coffee grinders, electric shavers, meat choppers, hair drying machines etc. (in (a) private houses, (b) clubs, (c) hostels, (d) hospitals (e) charitable institutions, (f) schools, (g) colleges, (h) polytechnics, (i) temples, mosques, ~~khurg~~ churches and other religious institutions (j) shops, (k) offices, (l) hotels, restaurants, (m) photographic studios (n) X-ray installations, and Advertisement and exterior illuminations.	2.0 N.P.
8.	Purposes other than those described in item 7 above.	1.0 N.P.
9.	Consumers not being licensees, who generate energy for their own consumption or supply the same to other persons free of charge	1.0 N.P.

By Order and in the name of the
Governor of Mysore,

MVS
29/6/59

By Secy. to Government
P.W. Dept.

GOVERNMENT OF MYSORE

NOTIFICATION. II

In exercise of the powers conferred by sub-section(1) of Section 6 of the Mysore Electricity (Taxation on Consumption) Ordinance, 1959 (Mysore Ordinance 2 of 1959), the Government of Mysore hereby appoint the officers specified in column 1 of the Tables below to be Inspecting Officers for the areas specified in the corresponding entry of column 2 of the said Tables.

TABLE I
Applicable to places where energy is supplied by the Mysore State Electricity Board.

1.	2.
1. Electric Inspector to the Government of Mysore, Bangalore.	The whole of the State of Mysore.
2. Executive Engineer(South) Govt.Electrical Inspectorate, Bangalore.	Bangalore, Mandya, Mysore, Kolar, Tumkur, Hassan, Chickmagalur, Shimoga, Chitradurga, Coorg & South Kanara Districts.
3. Executive Engineer (North) Govt.Electrical Inspectorate, Bellary.	Bellary, Dharwar, Belgaum, North Kanara, Bijapur, Raichur, Gulbarga & Bidar Districts.
4. Assistant Electric Inspector, Sub-Division 1, Bangalore.	Bangalore City Area, Bangalore District (with the exception of Magadi and Nelamangala Taluks), Mandya & Kolar Districts.
5. Assistant Electric Inspector, Sub-Division 2, Bangalore.	Bangalore Civil Area, Taluks of Magadi and Nelamangala, Tumkur, Chitradurga & Shimoga Districts.
6. Assistant Electric Inspector, Mysore Sub-Division, Mysore.	Mysore, Hassan, Chickmagalur, Coorg & South Kanara Districts.
7. Assistant Electric Inspector, Bellary Sub-Division, Bellary.	Bellary, Gulbarga, Raichur & Bidar Districts.
8. Assistant Electric Inspector, Dharwar Sub-Division, Dharwar.	Dharwar, Bijapur, Belgaum & North Kanara Districts.

TABLE II

Applicable to places where energy is supplied by a licensee other than the Mysore State Electricity Board ~~licensee~~ or ~~his~~ a person ~~who~~ generates energy for his own use or supplies the same to any other person.

1	2
Deputy Commissioner of ~~each~~ a District.	Area within the District concerned

By Order and in the name of the
Governor of Mysore.

Deputy Secretary to Government
P. W. Department

GOVERNMENT OF MYSORE

NOTIFICATION

In exercise of the powers conferred by section 10 of the Mysore Electricity (Taxation on Consumption) Ordinance 1959 (Mysore Ordinance 2 of 1959), the Government of Mysore hereby makes the following rules:-

1. TITLE:- These rules may be called the Mysore Electricity (Taxation on Consumption) Rules, 1959.

2. DEFINITIONS:- In these rules, unless the context otherwise requires --

(a) "Form" means a Form appended to these rules;

(b) "Inspecting Officer" means an Inspecting Officer appointed under the Ordinance;

(c) "non-licensee" means a person not being a licensee, who generates energy for his own consumption or supplies the same to any other person free of charge;

(d) "section" means a section of the Ordinance.

3. TIME AND MANNER OF COLLECTION AND PAYMENT:- A licensee shall include the electricity tax leviable under the Ordinance as a separate item in the bill of charges for the energy supplied by him and shall recover the same from the consumer along with his own charges for the supply of such energy. The licensee shall credit such tax into a Government Treasury within sixty days after the expiry of the month for which it is levied, provided that the amount of tax collected during the month of February in any year shall be credited on or before the 31st of March of that year.

(2) Every non-licensee shall, in respect of energy consumed by himself or supplied by him, pay, or collect

and pay, as the case may be, to the State Government, the electricity tax at the appropriate rates, by crediting the amount of tax due in respect of every calendar month into a Government Treasury within a period of thirty days from the end of that month.

4. BOOKS OF ACCOUNT: (1) The books of account to be kept by a licensee under section 5 shall be in Form A and shall contain the following particulars, namely:-

(i) number of units of energy supplied for different classes of consumers specified in the notification under section 3;

(ii) description of the premises to which the energy is supplied;

(iii) amount of electricity tax with the rate charged shown separately in respect of the different classes of consumers;

(iv) date of disconnecting the supply of energy on failure of payment of electricity tax:

Provided that the licensee may furnish particular (ii) in a separate statement to the satisfaction of the Inspecting Officer.

(2) The books of account to be kept by a non-licensee under section 5 shall contain the following particulars, namely:-

(i) Place of generation of energy;

(ii) number of units of energy consumed by himself and the amount of tax payable thereon;

(iii) number of units of energy supplied by him to others and the amount of tax payable and recovered thereon.

(3) The books of account shall be maintained uptodate.

5. SUBMISSION OF RETURNS: (1) The following monthly returns shall be submitted, ~~in duplicate by a licensee, one~~

(contd. on page 3)

~~copy~~ to the Deputy Commissioner of the district and ~~another~~ to the Electric Inspector to Government, Bangalore, before the 15th of the month next after that following the month to which the return pertains, namely:-

(i) a return in Form B;

(ii) a return in Form C, and containing the following particulars:-

(a) names and addresses of consumers who have made dfault in payment of electricity tax; and

(b) amount of electricity tax due from such consumers showing separately cases that have become irrecoverable under the proviso to sub-section (1) of Section 4:

Provided that the Mysore State Electricity Board shall submit ~~a~~ returns in Forms B and E in triplicate, to the Electric Inspector to Government.

(2) Monthly returns in Forms 'B' and 'D' shall be submitted, ~~in duplicate~~, by a non-licensee to the Officers and at the times specified in sub-rule (1).

6. INSPECTION OF BOOKS OF ACCOUNT:- An Inspecting Officer may, at any time during the working hours of the office of a licensee or non-licensee, as the case may be, require him to produce for inspection at the registered or other office, such books and records in his possession or control as may be deemed necessary by the Inspecting Officer for ascertaining or verifying the amount of electricity tax leviable, collected and credited to the State Government under the Ordinance.

7. POWER OF ENTRY OF INSPECTING OFFICERS:- An Inspecting Officer may enter any premises where energy is, or is believed to be supplied by a licensee, or supplied or consumed by a non-licensee for the purpose of --

P.T.O.

(i) verifying the statements made in the books of account kept and returns submitted by the licensee or non-licensee;

(ii) checking the amount of energy consumed or supplied as mentioned in the returns and accounts by inspecting meters and meter cards;

(iii) verifying the particulars required in connection with the levy of electricity tax.

8. READING OF METERS:- (1) A licensee shall in respect of energy liable to electricity tax under the Ordinance cause the meter of every consumer to be read, as far as possible, on the same date in each month, and record the units of energy consumed in the month. The period between two such consecutive readings shall be reckoned as one month, for the purpose of calculation of electricity tax.

(2) Every consumer shall allow a licensee or any person authorised by him in writing in this behalf, for the purpose of reading, or testing the reading of meters, to enter, between sun-rise and sun-set, any premises in which a meter is or is believed to be installed.

9. ADJUSTMENTS AND REFUNDS:- (1) A licensee shall make allowance for fast and slow meters and incorrect readings, after intimating the same to the Inspecting Officer.

(2) Electricity tax recovered in excess, if any, during the month may be refunded, after verification, by the licensee either in cash or by adjustment in the bills for the future months.

10. SPECIAL PROVISIONS FOR NON-LICENSEES:- (1) Every non-licensee shall install energy meters at such points and in such manner as may be specified in writing by the Inspecting Officer and maintain them at all times in proper order.

(contd. on page 5)

(2) An Inspecting Officer shall have power to enter the premises of any such person for the purpose of inspecting the meter and verifying the correctness of readings and for ensuring conformity with the directions issued by him under sub-rule (1).

(3) If an Inspecting Officer has reason to doubt the accuracy of any meter installed under sub-rule (1), he shall refer the matter to the Electric Inspector to Government, Bangalore. The Electric Inspector or any person deputed by him in this behalf may thereupon enter the premises of such person for the purpose of testing the meter.

MVS 29/6/59

By order and in the name of the Governor of Mysore.

F O R M 'A'

Name of Consumer:

Address:

(~~Sec. Sec. xx Sec. and~~ x : ~~1~~x x ~~R. Rule~~ No.

Purpose for which energy is consumed:

Rate of tax per unit:

Month.	Meter Reading.	~~Difference~~ in ~~reading~~.	*Consumption.	Balance				Demand				Total		Collections				Remarks with dates of disconnection.
				Tax		~~Revenue~~ Energy charges		Tax		~~Revenue~~ Energy charges				Tax		~~Revenue~~ Energy charges		
				Rs.	NP.	Rs.	NP.	Rs.	NP.	Rs.	NP.	Rs.	NP.	Rs.	NP.	Rs.	NP.	for non-payment
January																		
February																		
March																		
April																		
May																		
June																		
July																		
August																		
September																		
October																		
November																		
December																		

x Note difference between the reading of last month and this month

29/6/53

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Form B.

Monthly return showing information regarding energy supplied/consumed, electricity tax charged thereon, recovered and paid to Government during the month of 1959.

Sl. No.	Quantity of energy supplied / consumed.	Total Units.	Units exempted from Tax(A)	Total net units.	Rate of Tax per Unit.	Amount of Tax.	Deduct: Adjustments Add & refunds allowed*	Deduct: Transfers to disconnected ledgers.	Add recoveries from consumers disconnected.	Total Tax.	Details of amount paid to Treasury.
1.	For Lights, fans etc. as per items No.1 & 7 overleaf.										
2.	For non-commercial heaters, pumps, refrigerators, street lights etc. as per item No.2 overleaf.										
3.	For industrial (motive) power; commercial heating, etc. & cinemas as per item No.3 overleaf.										
4.	For Industrial Establishments etc. at 2.2 KV or above as per item No.4 overleaf.										
5.	For large electrochemical and electrometallurgical loads, as per item No.5 overleaf.										
6.	For other purposes as per item No.6 overleaf.										

Items 8 & 9 overleaf.

*** Schedule furnishing details under this item should be attached to this return.**

(A) Statement showing authority for exemption shouldbe attached to this return.

[P. T. O.]

8.
9.

FORM 'C'

Monthly return showing particulars of Consumers of energy who have defaulted in payment of electricity tax during the month of.....19

Name and address of the Consumer.	Number of units supplied/consumed for item Nos. as given on the back of Form 'B'							Amount of electricity tax payable.	Amount that has become irrecoverable under the sub-section 1 of Section4.	Period for which electricity tax is payable.	Reference to Ledger Account No.	Remarks (Action taken if any, by the licensee for recovery.)
	Items 1 & 7	Item 2	Item 3	Item 4	Item 5	Item 6	Items 8 & 9					
	2	3	4	5	6	7	8	9	10	11	12	13

Monthly return showing particulars of consumers of electricity who have defaulted in payment of electricity tax during the month of.....19

Remarks (column to be filled in by the Assessing Officer)	13	12	11	10	9	8	7	6	5	4	3	2	1
	Serial No. of entry in the Register of Consumers for recovery of Electricity Tax	Name and address of the consumer.	Period for which electricity tax is payable.	Amount that has become irrecoverable under section 4 of the Assam Electricity Duty (Recovery) Act, 1957	Amount of electricity tax payable.	Number of units supplied/consumed for item Nos. as given on the back of form 'D'							
						Item 8	Item 7	Item 6	Item 5	Item 4	Item 3	Item 2	Items 1 & 2

FORM 'D'

Monthly return showing particulars of persons to whom energy is supplied by a non-licensee and who have defaulted in payment of electricity tax during the month of.....19

Name and address of the person to whom energy is supplied.	No. of units of energy supplied.	Amount of electricity tax payable.	Period for which electricity tax is payable.	Reference to Ledger Account number.	Remarks(Action taken, if any, by the non - licensee for recovery.
1	2	3	4	5	6

6	5	4	3	2	1

Top Secret

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Notification.

Dated.,

No. In exercise of the powers conferred by Section 3 of the Mysore Electricity (Taxation on Consumption) Ordinance, 1959 (Mysore Ordinance ~~No. II~~ 2 of 1959), the Government of Mysore ~~are pleased to~~ hereby specifies that the rates of ~~tax leviable under the said Section~~ electricity tax shall be as specified in the following ~~Schedule~~ Table.

in respect of the classes of consumers specified in column 2 of the Table below shall be as specified in column 3 of the corresponding entry of the said Table.

~~SCHEDULE~~ Table.

~~Serial~~ Item No. (1)	Class of consumers. (2)	Rate of tax per unit. (3)
	All consumers supplied with ~~Hydel~~ Hydro-electric energy for:-	
1. (A)	Lights, fans, radios and household appliances like coffee grinders, Electric shavers, meat choppers, hair drying machines etc. in a) private houses (b) clubs, (c) Hostels (d) hospitals (e) charitable institutions (f) Schools (g) colleges (h) Polytechnics (i) temples, mosques, churches and other religious institutions (j) shops (k) offices (l) hotels, restaurants (m) Photographic studios (n) X-Ray installations and Advertisement and exterior illuminations.	2 N.P.
(B)	Bulk supply to lights and fans etc. as detailed above including street lights where the consumer is purchasing power at high tension for industrial and other purposes and where distribution lines are permitted to be owned by the consumer in his premises.	
2. (A)	Non-commercial Heaters, pumps, refrigerators Air conditioners and other domestic appliances metered separately and (B) ~~for~~ bonafide domestic ~~consumers~~ use for All Electric Home having mixed loads of lights, fans, Radios, pumps, heaters, refrigerators etc. (C) Agricultural pumps and (D) street lights	where permitted,

1.	2.	3.
	maintained by Corporations, municipali- ties, district and other Boards, Muzrai institutions and village panchayets.	se of th 1 N.P.
3. (A)	Industrial (motive) Power of 1/4 HP and upto 100 HP supplied at Low Tension (B) Commercial-cookers, heaters, refrigerators, irons and air conditioning equipments and (C) Cinemas.	1.5 N.P.
4.	Industrial establishments, Municipal corporations, large Educational Institutions (with workshops or laboratories) at a voltage of 2.2 KV or above.	0.7 N.P.
5.	Large electro chemical and electro metallurgical loads only with contract demands exceeding 35000kVA.	0.3 N.P.
6.	Purposes other than any of those described in items 1 to 5 above. ~~Total:~~	2 N.P.
	All consumers supplied with ~~Diesel~~ energy ~~for~~ from Diesel or other thermal-electric generators for:-	
~~6.~~	Lights, fans, radios and household appliances like Coffee Grinders, elecric-shavers, meat choppers, hair drying -- machines etc. in (a) Private houses, (b) Clubs, (c) Hostels, (d) Hospitals (e) Charitable Institutions, (f) Schools (g) Colleges, (h) Polytechnics (i) temples, churches, mosques and other religious institutions (j) shops (k) Offices, ~~(l) Railway Stations~~ (l) Hotels, restaurants (m) Photographic Studios and X-Ray installations (n) Advertisements and exterior illuminations	2.0 N.P.
8 7.	~~All other~~ Purposes other than those ~~except lights, fans etc. as~~ described in ~~Schedule~~ item 6 above	1.0 N.P.
9.	Consumers not being licensees, who generate energy for their own consumption or supply the same to ~~any~~ other persons free of charge.	To 1.0 N.P.

By Order and in the Name
of the Governof of
Mysore.

Secretary to Government.

Notification:

In exercise of the powers conferred by sub-section (1) of section 6 of the Mysore Electricity (Taxation on Consumption) Ordinance, 1959 (Mysore Ordinance 2 of 1959), the Government of Mysore hereby appoints the officers specified in column 1 of the Table below to be Inspecting officers for the areas specified in the corresponding entry of column 2 of the said Table.

Table.

1. Electrical Inspector to Govt, Bangalore	The whole of the State of Mysore
2.	
3.	
4	

ACRET & CONFIDENTIAL;

39)

C. F. No. 45]

GOVERNMENT OF MYSORE
ELECTRICAL INSPECTORATE.

Tele-gram / phone

M.V. Srinivasa Murthy, M.Sc.(Lond.),
Electric Inspector to Government.

C/6-17

O. No. E16/
Encls. 2.

OFFICE OF
THE ELECTRIC INSPECTOR TO GOVERNMENT,
KRISHNARAJENDRA CIRCLE, BANGALORE 1.

Date 26th June 1959

To

Shri D.S. Raghavendrachar, I.A.S.,
Deputy Secretary to Government,
P.W. & Electrical Department,
Vidhana Soudha, BANGALORE

Sir,

Sub: Proposed Mysore Electricity (Taxation on consumption) Rules, 1959.

Dear Sri Raghavendrachar,

As per our personal conversation yesterday, I am enclosing herewith a draft copy of the proposed Mysore Electricity (Taxation on consumption) Rules, 1959, together with a statement of the reasons for making the additions and alterations which are found to be necessary. The references to the relevant various Sections of the Ordinance are left blank as I have not got a copy of the Ordinance. They may kindly be filled up.

As the Rules will be applicable throughout the State, I have included such of the portions of the Bombay Electricity Duty Rules 1932, as are found to be necessary in the interest of efficiency of tax collection and economy to Government.

Yours sincerely,
M.V. Srinivasa Murthy.

Encls:2
Copy forwarded to Sri N.S. Bharath, B.Sc.(Hons.), Deputy Secretary to Government & Budget Officer, Finance Department, Vidhana Soudha, Bangalore, for kind information, together with a copy of the draft Rules and statement of reasons.

Office of the
Deputy Secretary to Govt.,
Finance Dept. (Budget)
Date 26/6
No. 6899

DRAFT.

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NOTIFICATION

No.....

In exercise of the powers conferred by Section 42.. of the Mysore Electricity (Taxation on Consumption) Ordinance 1959, (Mysore Ordinance 2 of 1959) the Government of Mysore hereby makes the following rules:-

1. ~~SHORT~~ TITLE ~~AND COMMENCEMENT~~:- ~~(i)~~ These rules may be called the Mysore Electricity (Taxation ~~and~~ on Consumption) Rules, 1959.

~~(ii) They shall be deemed to have come into force on the ..... throughout the State.~~

2. DEFINITIONS:- In these Rules, unless ~~there is anything repugnant in the subject or context~~ the context otherwise requires,-

(a) "Form" means a Form appended to these rules

~~(i) "Ordinance" means the Mysore Electricity (Taxation on Consumption) Ordinance, 1959.~~

(b) ~~(a) (i)~~ (ii) "Inspecting Officer" means an ~~officer or officers~~ Inspecting officer appointed ~~by Government~~ under ~~Section..... of~~ the Ordinance;

(iii) "Industrial Power" means all power supplied and consumed for use in all industrial undertakings whether on high tension or low tension, but does not include consumption on account of lights in an industrial undertaking on low tension in excess of 15 per cent of the power consumed by it for industrial purposes.

(c) ~~(b) (c)~~ (iv) "Non-Licensee" means a person not ~~having a license~~, being a licensee, ~~but~~ who generates ~~electrical~~ energy for his own consumption or supplies ~~it~~ the same to any other person free of charge; ~~to other persons.~~

(d) ~~(c) (d)~~ (v) "section" means a section of the Ordinance;

3. TIME AND MANNER OF COLLECTION AND PAYMENT:- A licensee shall include the electricity tax leviable under the ~~Act~~ Ordinance as a separate item in the bill of charges for the energy supplied by him and shall recover the same from the consumer along with his own charges for the supply of such energy. The

p.t.o.

licensee shall credit such tax into a Government Treasury within sixty days after the expiry of the month for which it is levied, provided that the amount of tax collected during the month of February in any year shall be credited on or before the 31st of March of that year.

(2) Every non-licensee shall, in respect of energy consumed by himself or supplied by him, pay, or collect and pay, as the case may be, to the State Government, the electricity tax at the appropriate rates, by crediting the amount of tax due in respect of every calendar month into a Government Treasury within a period of thirty days from the end of that month.

4. ~~KEEPING OF~~ BOOKS OF ACCOUNT:- (1) ~~(a)~~ The books of account to be kept by a licensee under section 5 ~~of the Ordinance~~ shall ~~be in Form 'A' appended hereto and shall~~ contain the following particulars, namely:-

(i) number of units of energy supplied for ~~purposes of lighting (including fans, radio receivers etc.)~~ different classes of consumers specified in the notification under section 3;

~~(i-a) number of units of energy supplied for purposes other than lighting as follows:-~~

~~(1) for power, (2) for domestic applicances,~~

~~(3) for other purposes, if any;~~

(ii) description of the premises to which the energy is supplied;

(iii) amount of electricity tax with the rate charged shown separately in respect of the different classes of consumers; ~~clauses (i) & (i-a) above~~; and

(iv) date of disconnecting the supply of energy on failure of payment of electricity tax.

Provided that the licensee ~~shall be at liberty to~~ may furnish particular (ii) in a separate statement to the satisfaction of the Inspecting Officer.

(2) ~~(b)~~ The books of account to be kept by a ~~the~~ non-licensee under section 5 ~~of the Ordinance~~ shall contain the following particulars, namely:-

(i) Place of ~~business~~ generation of energy;

Contd...3

(42)

(ii) Number of units of energy consumed by himself and the amount of tax payable thereon;

(iii) Number of units of energy supplied by him to others and the amount of tax payable and recovered thereon.

(3) The books of account~~s~~ shall be ~~entered from~~ maintained with up to date. ~~month to month.~~

5. SUBMISSION OF RETURNS:- (1) The following monthly returns shall be submitted, in duplicate by a licensee ~~(other than the Mysore State Electricity Board)~~, one copy to the Deputy Commissioner of the district and another to the Electric Inspector to Government, Bangalore, before the 15th of the Month next after that following the month to which the return pertains, namely:-

(i) a return in Form B ~~appended hereto~~.

(ii) a return in Form C ~~appended hereto~~, and containing the following particulars:-

(a) names and addresses of consumers who have made default in payment of electricity tax; and

(b) amount of electricity tax due from such consumers showing separately cases that have become irrecoverable under the proviso to sub-section (1) of Section 4 ~~3A of the Act~~.

(2) ~~The above returns~~ returns referred to in sub-rule (1) other than the returns in Form B shall be submitted in triplicate, by the Mysore State Electricity Board, one copy to the Electric Inspector to Government, another to the Secretary to the Government of Mysore in the Finance Department and the third to the Secretary to the Government of Mysore in the Electrical Department - before the 15th of the month next after that following ~~the month to which the return pertains.~~

(3) ~~The following~~ Monthly returns in Form B and D shall be submitted, in duplicate, by a non-licensee ~~in the manner~~ to the officers and at the times specified in sub-rule (1), ~~above:-~~

~~(a) a return in form 'B' appended hereto~~

Provided that the Mysore State Electricity Board shall submit the returns in Forms B & E in triplicate, one to the Electric Inspector to government.

Contd..4

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~~(b) a return in Form 'D' appended hereto and containing the particulars relating to the names and addresses of persons of whom energy is supplied by him.~~

6. INSPECTION OF BOOKS OF ACCOUNT:- An Inspecting Officer ~~appointed under Section.....of the Ordinance~~ may, at any time during the working hours of the office of a licensee or non-licensee, as the case may be, require him to produce for inspection at the registered or other office, such books and records in his possession or control as may be deemed necessary by the Inspecting Officer for ascertaining or verifying the amount of electricity tax leviable, collected or credited to the State Government under the ~~Act~~ Ordinance.

7. POWER OF ~~XXXX~~ ENTRY OF INSPECTING OFFICERS:- An Inspecting Officer may enter any premises where energy is, or is believed to be supplied by a licensee, or supplied or consumed by a non-licensee for the purpose of -

(i) Verifying the statements made in the books of account kept and returns submitted by the licensee or non-licensee;

(ii) Checking the amount of energy consumed or supplied as mentioned in the returns and accounts by inspecting meters and meter cards;

(iii) Verifying the particulars required in connection with the levy of electricity tax;

~~(iv) Any other duties that may be prescribed by Government from time to time.~~

8. READING OF METERS:- (1) A licensee shall in respect of energy liable to electricity tax under the ~~Act~~ Ordinance cause the meter of every consumer to be read, as far as possible, on the same date in each month, and record the units of energy consumed in the month. The period between two such

Contd..5

consecutive readings shall be reckoned as one month, for the purpose of calculation of electricity tax.

(2) Every consumer shall allow a licensee or any persons authorised by him in writing in this behalf, for the purpose of reading, or testing the reading of meters, to enter, between sunrise and sun-set, any premises in which a meter is or is believed to be installed.

~~Explanation.- For the purposes of this sub-rule, a meter shall include a sub-meter installed under rule 12.~~

9. [illegible] :- (1) A licensee shall allow allowance for fast and slow meters and incorrect readings, after intimating the same to the Inspecting Officer.

(2) Electricity tax recovered in excess, if any, during the month may be refunded, after verification, by the licensee either in cash or by adjustment in the bills for the future months.

10. [illegible] :- (1) Every non-licensee shall install energy meters at such points and in such manner as may be specified in writing by the Inspecting Officer and maint in them at all times in proper order.

(2) An Inspecting Officer shall have power to enter the premises of any such person for the purpose of inspecting the meter and/or verifying the correctness of readings and for ensuring conformity with the directions issued by him under sub-rule (1).

(3) If an Inspecting Officer has reason to doubt the accuracy of any meter installed under sub-rule(1), he shall refer the matter to the Electric Inspector to Government, Bangalore. The Electric Inspector or any person deputed by him in this behalf may thereupon enter the premises of such person for the purpose of testing the meter.

Contd...6

11. [illegible]:- Here there are combined lighting, heating and power installations in the same premises, or where there are exempted installations, the consumer shall install separate meters or sub-meters for indicating the individual kinds of consumption separately.

11. [illegible]:- In the case of a dispute between a licensee (other than the Mysore State Electricity Board) and a consumer, regarding the liability of the consumer for the payment of the electricity tax, or exemption therefrom, the Deputy Commissioner shall decide the matter, and his decision shall be final and conclusive. In the case of similar disputes between the Mysore State Electricity Board and a consumer, the Electric Inspector to Government shall decide the matter and his decision shall be final and conclusive.

13. [illegible]:- Notwithstanding anything contained in the foregoing rules, every licensee and non-licensee shall submit the returns referred to in rule 5, for the period prior to the date on which these rules come into operation.

14. [illegible]:- The Mysore Electricity (Taxation on Consumption) Rules, 1957 and the Bombay Electricity Duty Rules, 1932 shall stand repealed:

Provided that such repeal shall not affect the previous operation of the said rules.

By order and in the name of the
Governor of Mysore

FORM 'A'
(See Sec. 3B and Rule 4)

Name of Consumer:

Address

Purpose for which energy is consumed:

Rate of tax per unit:

12 Months.	Reading	Consumption during the month.				Monthly demand.		Arrears	Total.	Date of disconnection for non-payment of charges	Collections.		Remarks
		Lighting	Heating	Industrial purposes	Other purposes	Charges	Tax				Charges	Tax	
1	2	3(a)	3(b)	3(c)	3(d)	4	5	6	7	8	9	10	11
January													
February													
March													
April													
May													
June													
July													
August													
September													
October													
November													
December													

FORM 'B'

(See Section 3 B and Rule 5).

Monthly Return showing information regarding energy supplied/consumed electricity tax charged thereon, recovered and paid to Government during the month of .....19 .

Units

I. Total quantity of energy supplied/consumed--
(1) For interior lighting (including fans) ...

(2) For heating ...

(3) For industry (For H.T.& L.T.) ...

(4) For all others (including street lighting cinema installations,etc.)

II. Total units exempted from tax and the authority for such exemption.

Total net units ...

Amount of electricity tax for units as shown above Rs. nP.

Less: Adjustments and Refunds allowed as per Schedule attached ... Rs. nP.

Less: Transfer to disconnected Ledgers ...

Plus: Recoveries from consumers disconnected

Amount paid into Treasury under Challan No. dated

SCHEDULE.

(Here state adjustments and refunds allowed by licensee for incorrect readings and excess or wrong recovery).

FORM 'C'

(See Section 3 B and Rule 5(i))

Monthly return showing particulars of consumers of energy who have defaulted in payment of electricity tax during the month of.....19

Name and address of the consumer.	No. of units consumed for lighting (including fans).	No. of units consumed for heating.	No. of units consumed as industrial power.	No. of units consumed for other purposes.	Amount of electricity tax payable.	Amount that has become irrecoverable under the proviso to Sec. 3 A(1) of the Act.	Period for which electricity tax is payable.	Reference to Ledger Account No.	Remarks (Action taken, if any, by the licensee for recovery).
1	2	3	4	5	6	6(b)	7	8	9

FORM 'D'

(See Section 3B and Rule 5(ii))

Monthly return showing particulars of persons to whom energy is supplied by a non-licensee and who have defaulted in payment of electricity tax during the month of.....19 .

Name and address of the non-licensee	No. of units of energy supplied by the non-licensee.	Amount of electricity tax payable by the person to whom energy is supplied by the non-licensee.	Period for which electricity tax is payable.	Reference to ledger Account.	Remarks (Action taken, if any, by the non-licensee for recovery).
1	2	3	4	5	6

Stat t of reasons for the additions and alterations made in the accompanying raft of the Mysore Electricity (Taxation on Consumption) Rules - 1959.

--:--

Consequent upon the introduction of uniform rate structure of electricity tax to be levied on energy consumed through out the State, the same being made applicable to all parts of the State including (1) Old Mysore -- (Where tax is being levied as per the Mysore Electricity (Taxation on Consumption) Act and Rules, (2) merged areas of Old Bombay State- (Where duty is being levied as per the Bombay Finance Act 1932) and (3) merged areas of Old Madras and Hyderabad States where tax is not being levied., the existing rules are modifi ed with necessary additions and alterations.

RULE:1: As these rules are made applicable through out the State, a clause to that effect is added. The date on which these rules are deemed to have come into force is not entered, as Government has to fix the date.

RULE 2: Sub rule (iii); (a), (b) and (c) are omitted in view of the revised tax rate structure.

Last line of sub rule (iii) is also modified as the 15% Factory Lighting to be treated as power applies only in case of L.T. installations. The entire Factory Lighting Consumption of H.T. installation is treated as and included in the power consumption as per Revised Tariffs.

RULE: 3: The words "at the headquarters of the District in which the office of the Licensee is situate " in para 1 (a) omitted, as the amount paid even in the Taluk Treasury which will be nearer to the place of the licensee will appear in the consolidated accounts of the District Treasury.

For the same reasons, similar words in para 2 also are deleted.

RULE: 4: The same classification, as per existing Bombay El tricity Duty Rules, 1932 is adopted.

(p.t.o.)

RULE: 5: The administrative control regarding the levy and recovery of electricity tax in the case of licensees and non-licensees other than the State Electricity Board is vested in the Revenue Authorities, i.e. the Deputy Commissioners of Districts, as per prevailing practice in the Bombay Area. They can discharge the work without any extra cost, ~~this~~ through their existing sub-ordinate officers Tahsildars etc. This arrangement may be continued in the interests of economy to Govt., since the Inspectorate has not got sufficient sub-divisional offices to attend for this work.

In respect of the tax returns relating to the State Electricity Board, the control is retained by the Electric Inspector to Govt., in view of the amount of tax being more than ½ a Crore of Rupees per annum and also the accounts in respect of tax due from the Mysore State Electricity Board are being submitted through the Chief Accounts Officer, who consolidates and compiles at Bangalore, the accounts of all the Divisional Offices of the Mysore State Electricity Board.

If the control in respect of other licensees also, who are mostly situated in the Bombay Karnatak Area far off from Bangalore, where the Electrical Inspector to Government is stationed, the checking and verification of tax returns and actual payments made in the various Taluk or District Treasuries, if entrusted to the officers of the Inspectorate, will involve a heavy increase of expenditure in the form of T.A. Charges, additional staff etc. The expenditure ~~is~~ will be quite out of proportion compared to the Tax Revenue realised from such sources, which is only about Rs.5 lakhs per year. It is therefore suggested that the existing arrangement, viz: the Deputy Commissioners having the administrative control regarding the levy and recovery of tax, which has been functioning satisfactorily in the Bombay Karnatak area may be continued

Contd: Page:3.

and ddopted throughout the State in respect of licensees and non-licensees other than the State Electricity Board. Since one copy of the monthly Tax return will be received by the Electric Inspectortto Government, he can always bring to the notice of the Deputy Commissioners any discrepancies noticed in the returns.

The Forms "A", "B", "C" and "D" as prescribed in the existing Mysore Taxation Rules may be continued for the present.

RULE: 8: CORRESPONDING TO RULE 8 OF THE OLD RULES: The last line "and submission of returns under Rule 5" is deleted. As reading dates vary from the commencement to end of the month in each Division of the Mysore State Electricity Board, there being a large number of installations, the meters of which are read throughout the month, the month reckoned as per this rule also varies in respect of each group of installations. Hence one return can ot be submitted in respect of the whole division for the month as per this rule.

To obviate this anamoly, these words are deleted. So far as tax returns are concerned, the month can be taken as the same as that for D.C.B., being prepared in the Divisional offices.

Sub rule (2) as per Rule 8 sub rule (2) of the Bombay Electricity (Duty) Rules 1932 is added, as this specifically authorises the entry of the licensee or any other person on his behalf into a Consumer's premises.

RULE: 9: This is incorporated as a rule. There was only an entry regarding the adjustments allowed in Form 'B' but there was no clear rule to this effect. This rule corresponds to Rule 9 of the Bombay Electricity Duty Rules 1932.

There was no specific provision for refunds in the existing rules. The same now is incorporated.

RULE: 10: Corresponding to Rule 9 of the existing Rules Sub-rule (3) is added, as this provides for the Electric Inspector to decide

Contd: Page: 4

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the cases where the accuracy of any meter installed under sub rule (1) is doubted by the Inspecting officer. There is a similar sub-rule in the Bombay Electricity Rules 1932 - vide: 19-A

RULE: 12: This is an addition, corresponding to rule 11 of the Bombay Electricity Rules.

Cases of dispute may arise, between a licensee and the Consumer regarding the liability of the Consumer for the payment of electricity tax. The authority to decide in such cases is not pointed out in the existing rules. The same is now done.

The principle adopted in the case of Rule 5 is followed in this rule also.

MLS 26/6/59.

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GOVERNMENT OF MYSORE

No. PWD 0 ETS 59

Mysore Government Secretariat,
VIDHANA SOUDHA,
Dated, Bangalore, 30th June 1959
Ashada Saka Era 1881

FROM

The Deputy *Secretary to the Government of Mysore,*
Electrical Department.

To

The Director,
Stationery, Printing and Publications,
Bangalore.

Sir,

Subject: Rules under the Mysore Electricity (Taxation on Consumption) Ordinance, 1959.

In forwarding herewith the proof duly corrected I am directed to request you kindly to have the same published positively. as Gazette Extraordinary dated the 1st July 1959/ 2,500 copies thereof may kindly be supplied to this Department.

Yours faithfully,

30.6.59

(D.S.Raghavendrachar)
Deputy Secretary to Government
Electrical Department.

Proof for Approval & early return

GOVERNMENT OF MYSORE

NOTIFICATION.

In exercise of the powers conferred by Section 3 of the Mysore Electricity (Taxation on Consumption) Ordinance, 1959 (Mysore Ordinance 2 of 1959), the Government of Mysore hereby specifies that the rates of electricity tax in respect of the classes of consumers specified in column 2 of the Table below shall be as specified in column 3 of the corresponding entry of the said Table.

TABLE

Item No.	Classes of consumers	Rate of tax per unit
(1)	(2)	(3)
	All consumers supplied with Hydro-electric energy for :—	
1.	(A) Lights, fans, radios and household appliances like coffee grinders, electric shavers, meat choppers, hair drying machines etc. in (*a*) private houses, (*b*) clubs, (*c*) hostels, (*d*) hospitals, (*e*) charitable institutions, (*f*) schools, (*g*) colleges, (*h*) polytechnics, (*i*) temples, mosques, churches and other religious institutions, (*j*) shops, (*k*) offices, (*l*) hotels, restaurants, (*m*) photographic studios, (*n*) X-Ray institutions and advertisement and exterior illuminations.	2·0 nP.
	(B) Bulk supply to lights and fans etc. as detailed in sub-item (A) above including street lights, where the consumer is purchasing power at high tension, for industrial and other purposes and where distribution lines are permitted to be owned by the consumer in his premises.	
2.	(A) Non-commercial heaters, pumps, refrigerators, air conditioners and other domestic appliances metered separately.	1·0 nP.
	(B) *Bonafide* domestic use for all Electric Home having mixed loads of lights, fans, radios where permitted, pumps, heaters, refrigerators etc.	
	(C) Agricultural pumps.	
	(D) Street lights maintained by Corporations, Municipalities, District and other Local Boards, Muzrai institutions and village panchayats.	
3.	(A) Industrial (motive) power of ¼ HP and upto 100 HP supplied at low tension.	1·5 nP.
	(B) Commercial cookers, heaters, refrigerators, iron and air conditioning equipments and	
	(C) Cinemas.	
4.	(A) Industrial establishments, Municipal corporations, large educational institutions (with workshops or laboratories) at a voltage of 2.2 KV or above.	0·7 nP.
5.	Large electro-chemical and electro-metallurgical loads only with contract demand exceeding 35000 KVA.	0·3 nP.
6.	Purposes other than any of those described in items 1 to 5 above.	2·0 nP.
	All consumers supplied with energy from diesel or other thermal-electric-generators for :—	

Item No.	Classes of consumers	Rate of tax per unit
(1)	(2)	(3)
7.	Lights, fans, radios and household appliances like coffee grinders, electric shavers, meat choppers, hair drying mechanics etc. in (*a*) private houses, (*b*) clubs, (*c*) hotels, (*d*) hospitals, (*e*) charitable institutions, (*f*) schools, (*g*) colleges, (*h*) polytechnics, (*i*) temples, mosques, churches and other religious institutions, (*j*) shops, (*k*) offices, (*l*) hotels, restaurants, (*m*) photographic studios, (*n*) X-ray installations and Advertisement and exterior illuminations.	2·0 nP.
8.	Purposes other than those described in item 7 above ...	1·0 nP.
9.	Consumers not being licensees who generate energy for their own consumption or supply the same to other persons free of charge.	1·0 nP.

By Order and in the name of the Governor of Mysore,

(Sd).....

Deputy Secretary to Government,
Public Works and Electricity Department.

d.25 561

No PWD 10 ETS 58

NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of Section 6 of the Mysore Electricty (Taxation on Consumption) Ordinance, 1959 (Mysore Ordinance 2 of 1959), the Government of Mysore hereby appoint the officers specified in colum 1 of the Tables below to be Inspeeting Officers for the areas specified in the corresponding entry of colum 2 of the said Tables.

TABLE I

Applicable to places where energy is supplied by the Mysore State Electricity Board.

1	2
1 Electric Inspector to the Government of Mysore, Bangalore.	The whole of the State of Mysore.
2 Executive Engineer (South) Government Electrical Inspectorate, Bangalore.	Bangalore, Mandya, Mysore, Kolar, Tumkur, Hassan, Chickmagalur, Shimoga, Chitradurga, Coorg and South Kanara Districts.
3 Executive Engineer (North) Government Electrical Inspectorate, Bellary.	Bellary, Dharwar, Belgaum, North Kanara, Bijapur, Raichur, Gubarga and Bidar Districts.
4 Assistant Electric Inspector, Sub-Division 1, Bangalore.	Bangalore City Area, Bangalore District (with the exception of Magadi and Nelamangala Taluks), Mandya and Kolar Districts.
5 Assistant Electric Inspector, Sub-Division 2, Bangalore.	Bangalore Civil Area, Taluks of Magadi and Nelamangala, Tumkur, Chitradurga and Shimoga Districts.
6 Assistant Electric Inspector, Mysore Sub-Division, Mysore.	Mysore, Hassan, Chickmagalur, Coorg and South Kanara Districts.
7 Assistant Electric Inspector, Bellary Sub-Division, Bellary.	Bellary, Gubarga, Raichur and Bidar Districts.
8 Assistant Electric Inspector, Dharwar Sub-Division, Dharwar	Dharwar, Bijapur, Belgaum and North Kanara Districts

TABLE II

Applicable to places where energy is supplied by a linsee other than the Mysore State Electricity Board or where a person generates energy for his own use or supplies the same to any other person.

1	2
Deputy Commissioner of a District.	Area within the District.

By order and in the name of the Governor of Mysore,

Deputy secretary to Govvernment and Electricity and Public works Department.

Raghavendrachar

NO PWD 10 ETS 59

NOTIFICATION

In exercise of the powers conferred by section 10 of the Mysore Electricity (Taxation on Consumption) Ordinance 1959 (Mysore Ordinance 2 of 1959), the Government of Mysore hereby makes the following rules :—

1. **Title.**—These rules may be called the Mysore Electricity (Taxation on Consumption) Rules, 1959.

2. **Definitions.**—In these rules, unless the context otherwise requires—

(*a*) " Form " means a form appended to these rules ;

(*b*) "Inspecting Officer" means an Inspecting Officer appointed under the Ordinance ;

(*c*) "non-licensee" means a person not being a licensee, who generates energy for his own consumption or supplies the same to any other person free of charge ;

(*d*) "section" means a section of the Ordinance.

3. **Time and Manner of Collection and Payment.**—A licensee shall include the electricity tax leviable under the Ordinance as a separate item in the bill of charges for the energy supplied by him and shall recover the same from the consumer along with his own charges for the supply of such energy. The licensee shall credit such tax into a Government Treasury within sixty days after the expiry of the month for which it is levied, provided that the amount of tax collected during the month of February in any year shall be credited on or before the 31st of March of that year.

(2) Every non-licensee shall, in respect of energy consumed by himself or supplied by him, pay, or collect and pay, as the case may be, to the State Government, the electricity tax at the appropriate rates, by crediting the amount of tax due in respect of every calendar month into a Government Treasury within a period of thirty days from the end of that month.

4. **Books of Account.**—(1) The books of account to be kept by a licensee under section 5 shall be in Form A and shall contain the following particulars, namely :—

(i) number of units of energy supplied for different classes of consumers specified in the notification under section 3 ;

(ii) description of the premises to which the energy is supplied ;

(iii) amount of electricity tax with the rate charged shown separately in respect of the different classes of consumers;

(iv) date of disconnecting the supply of energy ~~of~~ failure of payment of electricity tax ;

Provided that the licensee may furnish particular (ii) in a separate statement to satisfaction of the Inspecting Officer.

(2) The books of account to be kept by a non-licensee under section 5 shall contain the following particulars, namely :—

(i) Place of generation of energy ;

(ii) number of units of energy consumed by himself and the amount of tax payable thereon ;

(iii) number of units of energy supplied by him to others and the amount of tax payable and recovered thereon.

(3) The books of units of account shall be maintained upto-date.

5. **Submission of Returns.**—(1) The following monthly returns shall be submitted, in duplicate by a licensee, one copy to the Deputy Commissioner of the district and another to the Electric Inspector to Government, Bangalore, before the 15th of the month next after that following the month to which the return pertains namely :—

(i) a return in Form B;

(ii) a return in Form C, and containing the following particulars.—

(*a*) names and addresses of consumers who have made default in payment of electricity tax; and

(*b*) amount of electricity tax due from such consumers showing separately cases that have become irrecoverable under the proviso to sub-section (1) of Section 4.

Provided that the Mysore State Electricity Board shall sumit returns in Forms B and E in triplicate, to the Electric Inspector to Government.

(2) Monthly returns in Forms 'B' and 'D' shall be submitted, by a non-licensee to the Officers and at the times specified in sub-rule (1).

6 Inspection of Books of Account.—An Inspecting Officer may, at any time during the working hours of the office of a licensee or non-licensee, as the case may be, require him to produce for inspection at registered or other office, such books and records in his possession or control as may be deemed necessary by the Inspecting Officer for ascertaining or verifying the amount of electricity tax leviable, collected and credited to the State Government under the Ordinance.

7 Power of Entry of Inspecting Officers.—An Inspecting Officer may enter any premises where energy is, or is believed to be supplied by a licensee, or supplied or consumed by a non-licensee for the purpose of——

(i) verifying the statements made in the books of account kept and returns submitted by the licensee or non-licensee;

(ii) checking the amount of energy consumed or supplied as mentioned in the returns and accounts by inspecting meters and meter cards;

(iii) verifying the particulars required in connection with the levy of electricity tax.

8 Reading of Meters.—(1) A licensee shall in respect of energy liable to electricity tax under the Ordinance cause the meter of every consumer to be read, as far as possible, on the same date in each month, and record the units of energy consumed in the month. The period between two such consecutive readings shall be reckoned as one month, for the purpose of calulation of electricity tax.

(2) Every consumer shall allow a licensee or any person authorised by him in writing in this behalf, for the purpose of reading or testing the reading of meters, to enter, between sun-rise and sun-set, any premises in which a meter is or is believed to be installed.

9 Adjustments and Refunds.—(1) A licensee shall make allowance for fast and slow meters and incorrect readings, after intimating the same to the Inspecting Officer.

(2) Electricity tax recovered in excess, if any, during the month may be refunded, after verification, by the licensee either in cash or by adjustment in the bills for the future months.

10. Special Provisions for Non-Licensees.—(1) Every non-licensee shall install energy meters at such points and in such manner as may be specified in writing by the Inspecting Officer and maintain them at all times in proper order.

(2) An Inspecting Officer shall have power to enter the premises of any such person for the purpose of inspecting the meter and verifying the correctness of readings and for ensuring conformity with the directions issued by him under sub-rule (1).

(3) If an Inspecting Officer has reason to doubt the accuracy of any meter installed under sub-rule (1), he shall refer the matter to the Electric Inspector to Government, Bangalore. The Electric Inspector or any person deputed by him in this behalf may thereupon enter the premises of such person for the purpose of testing the meter.

FORM 'A'

Name of Consumer:
Address:

Purpose for which energy is consumed:
Rate of tax per unit:

Month	Reading	Difference in reading	Consumption	Balance				Demand				Total		Collections				Remarks with dates of disconnection
				Tax		Revenue		Tax		Revenue				Tax		Revenue		
				Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	
January ...																		
February ...																		
March ...																		
April ...																		
May ...																		
June ...																		
July ...																		
August ...																		
September ...																		
October ...																		
November ...																		
December ...																		

Divisional Accountant.

Countersigned.
Chief Accounts Officer,
Mysore State Electricity Board.

Divisional Officer,
Mysore State Electricity Board.

Note here the difference between the reading of last month and current month

FORM B

Monthly return showing information regarding energy supplied/consumed, electricity tax charged thereon, recovered and paid to Government during the month of 1959.

Sl. No.	Quantity of ~~emergency~~ energy supplied/consumed	Total Units	Units exempted from Tax (a)	Total net units	Rate of Tax per unit	Amount of tax	Deduct: Adjustment and refunds allowed	Deduct: Transfers to disconnected ledgers	Add recoveries from consumers disconnected	Total tax	Details of amount paid to treasury
1	For Lights, fans, etc., as per items No. 1 and 7 overleaf.										
2	For Non-commercial heaters, pumps, refrigerators, street lights, etc., as per item No. 2 overleaf.										
3	For industrial (motive) power, commercial heating, etc., and cinemas as per item No. 3 overleaf.										
4	For Industrial Establishments, etc., at 2.2 KV or above as per item No. 4 overleaf.										
5	For large electrochemical and electro-metalurgical loads, as per item No. 5 overleaf.										
6	For other purposes as per item No. 6 overleaf.										
7	For purposes as per item 8 and 9 overleaf.										

*A Schedule furnishing details under this item should be attached to this return.

(a) Statement showing authority for exemption should be attached to this return.

Classification of consumers.

Item No.	Class of consumers
	All consumers supplied with Hydro-electric energy for :—
1 (A)	Lights, fans, radios and household appliances like coffee grinders, electric shavers, meat choppers, hair drying machines, etc., in (a) private houses, (b) clubs (c) hostels, (d) hospitals, (e) charitable institutions, (f) schools, (g) colleges, (h) polytechnics, (i) temples, mosques, churches and other religious institutions, (j) shops, (k) offices. (l) ~~hotels~~ and resturants, (m) photographic studios, (n) X-ray installations and advertisement and exterior illuminations.
(B)	Bulk supply to lights and fans, etc., as detailed above including street lights, where the consumer is purchasing power at high tension for industrial and other purposes and where distribution lines are permitted to be owned by the consumer in his premises.
2 (A)	Non-commercial heaters, pumps, refrigerators, air conditioners and other domestic appliances metered separately and
(B)	Bonafide domestic use for all Electric Home having mixed loads of lights, fans, radios where permitted, pumps, heaters, refrigerators, etc.
(C)	Agricultural pumps and,
(D)	Street lights maintained by Corporations, Municipalities, District and other Boards, Muzrai institutions and village panchayets.
3 (A)	Industrial (motive) power of ½ HP and upto 100 HP supplied at low tension.
(B)	Commercial cookers, heaters, refrigerators, irons and air conditioning equipments.
(C)	Cinemas.
4	Industrial establishments, Municipal corporations, large educational institutions (with workshops or laboratoriss) at a voltage of 2,2 kV or above.
5	Large electrochemical and electro-metallurgical loads only with contract demands exceeding 35,000 kVA.
6	Purposes other than any of those described in items 1 to 5 above.
	All consumers supplied with energy from diesel or other thermal electric generators for :—
7	Lights, fans, radios and household appliances like coffee grinders, electric shavers, meat choppers, hair drying machines, etc., in (a) private houses, (b) clubs, (c) hostels, (d) hospitals, (e) charitable institutions, (f) schools, (g) colleges, (h) polytechnics, (i) temples, mosques, churches and other religious institutions (j) shops, (k) offices, (l) hotels and restaurants, (m) photographic studios (n) X-ray installations and advertisement and exterior illuminations.
8	Purposes other than those described in item 7 above.
9	Consumers not being licencees, who generate energy for their own consumption or supply the same to other persons free of charge.

FORM 'C'.

Monthly return showing particulars of Consumers of energy who have defaulted in payment of electricity tax during the month of.....19 .

Name and address of the Consumer	Number of units supplied/consumed for Item Nos. as given on the back of Form 'B'							Amount of Electricity tax payable	Amount that has become irrecoverable under the sub-section 1 of Section 4	Period for which electricity tax is payable	Reference to Ledger Account No.	Remarks (Action taken, if any, by the licensee for recovery)
	Items 1 & 7	Item 2	Item 3	Item 4	Item 5	Item 6	Items 8 & 9					
1	2	3	4	5	6	7	8	9	10	11	12	13

FORM 'D'.

Monthly return showing particulars of persons to whom energy is supplied by a non licensee and who have defaulted in payment of electricity tax during the month of.....19 .

Name and address of the person to whom energy is supplied	Number of units of energy supplied	Amount of electricity tax payable	Period for which electricity tax is payable	Reference to Ledger Account number	Remarks (Action taken, if any, by the nonlicensee for recovery
1	2	3	4	5	6

By order and in the name of the Governor of Mysore

D. V. Raghavendrachar

Deputy Secretary to Government,

Public Works and

Electricity department

FORM 'E'

Statement showing Demand, Collection and Balance of Tax of ..... Division for the month of ..... 19..

Sl. No.	Name of Division	Opening balance	Demand	Total	Collection	Closing balance	Remarks
		Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	
	Total ...						

Place .....
Date .....

Accountant,
..... Division.

Countersigned
Chief Accounts Officer,
Electricity Board.

Divisional Officer,
Mysore State Electricity Board.

By order and in the name of
the Governor of Mysore

D. S. Raghavendrachar,
Deputy Secretary to Government,
Public Works and Electricity
department

C. [illegible] No. 45]

GOVERNMENT OF MYSORE

ELECTRICAL INSPECTORATE

MYSORE GOVERNMENT 8069 7 - JUL 1959 ELECTRICAL BRANCH

6 JUL 1959 PUBLIC WORKS BRANCH

gram
Tele
phone

No. EIG/ 4628-9

Encls.

OFFICE OF
Electrical Inspector
to Government of Mysore,
Bangalore.

Date 4th July 1959

To

The Deputy Secretary to Government,
P.W. & Electricity Department,
B A N G A L O R E.

Sir,

Sub: Government Notifications under the Mysore Electricity (Taxation on Consumption) Ordinance 1959.

With reference to the above notifications published in the Mysore Gazette (Extraordinary) (Part IV - 2 C) dated 2-7-1959, I write to state that some printing errors are seen therein, which have to be corrected. These are noted below for your kind information and further needful in the matter:-

Refce. to page No. of Gazette Part IV-c dated 2-7-59.	
2.	Item 7 line 2: Delete the word "mechanics" and insert the word "machines".
5.	Rule 4 sub-rule (3): Delete the words "of units"
8.	Form 'B' Col.4: Delete "(a)" after units and insert "†".
9.	Classification of consumers shown on page 9 should be printed on the back of Form B and not ~~on~~ Form C.

Sufficient number of copies of notifications as noted below may kindly be arranged to be supplied to this Office at an early date.

Name.	No. of copies
1. Mysore Electricity (Taxation Consumption) Ordinance, 1959	250
2. Mysore Electricity (Taxation on Consumption) Rules, 1959	500

P.T.O.

3. Notification No. PWD 10 ETS 59 dated 30-6-59 - Table showing rate of tax per unit. 500

4. Notification No. PWD 10 ETS 59 dated 30-6-59 - appointing Inspecting Officers 200.

Yours faithfully,

(M.V. Srinivasa Murthy),
Electric Inspector to Government.

M. G. S. App. F. G. 3]

MYSORE GOVERNMENT

SECRETARIAT.

(*Continuation sheet draft form*).

NO. PWD 10 ETS 59

+21
3/6/7/59

Subject:- Rules under the Mysore Electricity (Taxation on Consumption) Ordinance 1959.

To

The Director,
Printing, Stationery & Publications,
Bldg

Sir,

In continuation of this office letter NO. PWD 10 ETS 59 dt 30/6/1959 on the above subject, I am directed to forward herewith a copy of letter No. EIG/4698-9 dt 6/7/59 of the Govt. and to request you kindly to cause the issue of the Corrections

WP 0255- GPB - PZS 1,20,000--1-7-55.

indicated by him in
the form of the Errata
2580 -
Copies of the Gazette Extra-
ordinary with the Errata
may be forwarded
early as already
Requested

I am Sir faithfully

Sd/-

Your Obdt Servt
Illegible

C.F. No. 45]

GOVERNMENT OF MYSORE

ELECTRICAL INSPECTORATE

Tele gram / phone

No. EIG/4628-9
Encls.

OFFICE OF
Electrical Inspector
~~to~~ *Government of Mysore,*
~~Bangalore.~~

Date ~~4th July 1959~~ 6

To

The ~~Deputy Secretary to Government~~,
P.W. & Electricity Department,
BANGALORE.

Sir,

Sub: Government Notifications under the Mysore Electricity (Taxation on Consumption) Ordinance 1959.

With reference to the above notifications published in the Mysore Gazette (Extraordinary) (Part IV - 2 C) dated 2-7-1959, I write to state that some printing errors are seen therein, which have to be corrected. These are noted below for your kind information and further needful in the matter:-

Refce. to page No. of Gazette Part IV-c dated 2-7-59.	
2.	Item 7 line 2: Delete the word "mechanics" and insert the word "machines".
5.	Rule 4 sub-rule (3): Delete the words "of units"
8.	Form 'B' Col.4: Delete "(a)" after units and insert "†".
9.	Classification of consumers shown on page 9 should be printed on the back of Form B and not Form C.

Sufficient number of copies of notifications as noted below may kindly be arranged to be supplied to this Office at an early date.

Name.	No. of copies
1. Mysore Electricity (Taxation Consumption) Ordinance, 1959	250
2. Mysore Electricity (Taxation on Consumption) Rules, 1959	500

P.T.O.

FINANCIAL SECRETARIAT No. 5605 7 JUL 1959 BUDGET BRANCH

3. Notification No. PWD 10 EIS 59 dated 30-6-59 - Table showing rate of tax per unit. 500

4. Notification No. PWD 10 EIS 59 dated 30-6-59 - appointing Inspecting Officers 200.

Office of the Deputy Secretary to Govt., Finance Dept. (Budget) Date 6/7 No. 7234

Yours faithfully,
M.V. Srinivasa Murthy.

(M.V. Srinivasa Murthy),
Electric Inspector to Government.

Copy forwarded to the Deputy Secretary (Budget), Financial Department, Vidhana Soudha, Bangalore for infn.

May be sent to P.W.D. & Elec. Depts for necessary action.

10.7.59

PWD (SE) 9/7/59

MYSORE GOVERNMENT 8189 11 JUL 1959 ELECTRICAL BRANCH

SECRETARY TO GOVERNMENT No. 5 10 JUL 1959 PUBLIC WORKS & AGRL. DEPTT.

531

GOVERNMENT OF MYSORE

No. PWD 10 ETS 59./ 81 /

Mysore Government Secretariat,
VIDHANA SOUDHA,
Dated, Bangalore, 10 July 1959
Ashada Saka Era 1881.

FROM

The Under *Secretary to the Government of Mysore.*
Electrical Department.

To

The Director,
Printing, Stationery and Publications,
Bangalore.

Sir,

Subject: Rules under the Mysore Electricity (Taxation on Consumption) Ordinance 1959.

- - -

In continuation of this office letter No.PWD 10 ETS 59, dated the 30th June 1959 on the above subject, I am directed to forward herewith a copy of letter No.EIG/4628-9 dated the 6th July 1959 of the Electric Inspector to Government and to request you kindly to cause the corrections indicated by him in the form of an Errata. 2500 copies of the Gazette Extraordinary with the erratta may be forwarded early as already requested.

Yours faithfully,

(S.B.Riza Wasti)
Under Secretary to Government
Electrical Department.

mab.2)

Letter No.EIG/4628-9 dated the 4/6th July 1959 from the Electric Inspector to Government, Bangalore to the Secretary to the Government, P.W. and Electricity Department, Bangalore.

Sub: Government notification under the Mysore Electricity (Taxation on Consumption) Ordinance, 1959.

With reference to the above notifications published in the Mysore Gazette (Extraordinary) (Part IV -2 C) dated 2-7-1959, I write to state that some printing errors are seen therein, which have to be corrected. These are noted below for your kind information and further needful in the matter.

Refce. to page No.
of Gazette Part IV-C
dated 2-7-59.

---

2. Item 7 line 2: Delete the word "mechanics" and insert the word "machines"

5. Rule 4 sub-rule (3): Delete the words "of units"

8. Form 'B' col.4: Delete "(a)" after units and insert "+".

9. Classification of consumers shown onpage 9 should be printed on the back of Form B and not Form C.

Sufficient number of copies of notifications as noted below may kindly be arranged to be supplied to this office at an early date.

Name.	No. of copies.
1. Mysore Electricity (Taxation Consumption) Ordinance 1959.	250
2. Mysore Electricity (Taxation on Consumption) Rules, 1959.	500
3. Notification No.PWD 10 ETS 59 dated 30-6-59 - Table showing rate of tax per unit.	500
4. Notification No.PWD 10 ETS 59 dated 30-6-59 appointing Inspecting officers.	200.

"C O P Y"

SUPERINTENDENT
ELECTRICAL DEPARTMENT.

mab.2)

67

THE ASSOCIATED CEMENT COMPANIES, LIMITED.

Managing Agents :
CEMENT AGENCIES (PRIVATE) LTD.

Telegrams :
"ACCPURCHEZ" Bombay (for Purchase Dept.)
"ACCADMIN" Bombay (for Operations Dept.)
"ACCGEOLOGY" Bombay (for Geological Dept.)
"ACCCOLIERY" Bombay (for Collieries Dept.)
"ACCEXPAN" Bombay (for Expansion Dept.)
"ACCPERSNEL" Bombay (for Personnel Dept.)
"ACCFINACS" Bombay (for Fin. & A/cs. Dept.)
"ACCAGENCY" Bombay (for Secretarial Dept.)
"ACCREST" Bombay (for all other Depts.)

Telephone : 249111-9

Dept. Operations (Legal Section)

Your Ref. No.

Our Ref. No. OPN/F/SH/II/14/38852.

CEMENT HOUSE
121, QUEEN'S ROAD
Post Box No. 397
Bombay, 1.

July 11, 1959.

REGISTERED A/D.

MYSORE GOVERNMENT SECRETARIAT
NO. 8251
15 JUL 1959
ELECTRICAL BRANCH.

The Secretary to the Government of Mysore,
Public Works and Electricity Department,
Bangalore.

MYSORE GOVERNMENT SECRETARIAT
NO.
14 JUL 1959
PUBLIC WORKS BRANCH

Dear Sir,

Sub:- Levy of Electricity Tax on sale and consumption of electricity in the State of Mysore - Shahabad Cement Works.

S. RKI
3/
15/7

We beg to refer you to Ordinance No.2 of 1959 promulgated by the Governor of Mysore and notified in the Mysore Gazette (Extraordinary) dated 23rd June 1959, providing levy of Electricity Tax on the consumption of electricity in the whole State of Mysore with effect from 1st July 1959, and also Notification appearing in the Mysore Gazette (Extraordinary) dated 1st July 1959, fixing, amongst other things, the rate of 1.0 nP. per unit of electric energy for consumers who generate energy for their own consumption or supply the same to other persons free of charge.

2. Without going into the question of the justification or otherwise for this levy, it will be agreed that the burden will fall mainly upon heavy industries, which are large consumers of power, such as ours, to an almost crippling extent. The consumption of power in Cement Industry is considerably higher than in other Industries, mainly because of the heavy-duty machinery used for winning limestone, crushing this limestone, grinding it into slurry, eventually producing clinker in huge kilns, and grinding this clinker into cement in heavy Cement Mills. Moreover, it must be stated that cement itself is a comparatively cheap bulk commodity.

3. We, therefore, respectfully submit that before deciding to levy Electricity Tax, Government should be good enough to take into consideration the heavy power consumption in Cement Industry.

4. For your information, at our Cement Factory at

-2-

THE ASSOCIATED CEMENT COMPANIES LTD.
BOMBAY.

Shahabad, the consumption is as much as 480 lakhs of units per annum, and if Electricity Tax is levied at the proposed rate, the financial burden on our Shahabad Cement Works alone would amount to approximately Rs.4,80,000/- per annum.

5. Apart from the heavy burden, it may be pointed out that the rate of Electricity Tax proposed to be levied is exorbitant. For your information we would mention that the Bombay State, which is one of the most highly industrialised States, is levying Electricity Duty on consumption of power for industrial purposes at the rate of 0.8 Naya Paisa per unit.

6. You are doubtless aware that owing to the unprecedented increase all-round in wages, prices of raw materials and fuel (coal), Railway freight and taxation in the country, the cost of manufacture of cement has risen steeply, and the proposed high rate of Electricity Tax mentioned in the Notification will go further to increase the cost of manufacture of cement.

7. We, therefore, pray that taking all this into consideration, a fair rate of tax be levied on the Cement Industry, in any case not exceeding the tax of 0.7 nP. fixed by the Government of Mysore in respect of Industrial Establishments, Municipal Corporations, etc. under item 4(A) of the Notification issued by the Government of Mysore in its Extraordinary Gazette dated 1st July 1959.

Yours faithfully,
For THE ASSOCIATED CEMENT COMPANIES, LIMITED,
CEMENT AGENCIES (PRIVATE) LTD., MANAGING AGENTS,

DEPUTY MANAGING DIRECTOR.

CKK.

Copy to the Chief Secretary to the Government of Mysore, Bangalore.

THE ASSOCIATED CEMENT COMPANIES, LIMITED,

Managing Agents:
CEMENT AGENCIES (PRIVATE) LTD.

Telegrams:
"ACCPURCHEZ" Bombay (for Purchase Dept.)
"ACCADMIN" Bombay (for Operations Dept.)
"ACCGEOLOGY" Bombay (for Geological Dept.)
"ACCCOLIERY" Bombay (for Collieries Dept.)
"ACCEXPAN" Bombay (for Expansion Dept.)
"ACCPERSNEL" Bombay (for Personnel Dept.)
"ACCREST" Bombay (for all other Depts.)

Telephone: 249111/9

GOVERNMENT SECRETARIAT
13 AUG 1959
WORKS BRANCH

Dept. Operations (Legal Section)

Your Ref. No.

Our Ref. No. OPN/F/SH/II/14/524.

CEMENT HOUSE,
121, QUEEN'S ROAD,
Post Box No. 397
Bombay, 1.

August 10, 1959.

The Secretary to the Government of Mysore,
Public Works & Electricity Department,
Bangalore.

MYSORE GOVERNMENT SECRETARIAT
9134
14 AUG 1959
ELECTRICAL BRANCH.

Dear Sir, Sub:- Levy of Electricity Tax on sale and consumption of electricity in the State of Mysore - Shahabad Cement Works.

Please refer to our letter No. OPN/F/SH/II/14/38852 dated 11/13th July 1959 on the above subject and oblige us with an early reply.

Yours faithfully,
For THE ASSOCIATED CEMENT COMPANIES, LIMITED,
(Operations Department)

CKK.

Serial No.

The previous reference has already been submitted to D/S on 21-7-59 in file No. PWD 10 STS. 59.

P
3/20/8/59.

3/20/8

2) For perusal.

D.S.) 20/8/59.

3) The file in question has been returned to the Electrical section on 3/8/59.

P
21/8/59

(Supdt) E.S. 20/8/59.

Note.—Contn. Sheet

File No. PWSD 91 34/Ele of 195.

Mysore Government Secretariat

Serial No.

4) The file in question has not been received in the Branch.

R
3/22/8/59.

5) PA to DS 22/8/59

22/8

6) The file has been sent to Elec. Section on 3-8-59

Supdt, Elec. 7/8.

Mr RKK

7) The file No. PWD 10 STS. 59 has been linked with file No. PWD 12 STS. 59.

R
3/9/59.

9/9/59

WD 04700—GPB—PZS—8,00,000—1958

THE ASSOCIATED CEMENT COMPANIES, LIMITED. 71

Managing Agents:
CEMENT AGENCIES (PRIVATE) LTD.

Telegrams:
"ACCPURCHEZ" Bombay (for Purchase Dept.)
"ACCADMIN" Bombay (for Operations Dept.)
"ACCGEOLOGY" Bombay (for Geological Dept.)
"ACCCOLIERY" Bombay (for Collieries Dept.)
"ACCEXPAN" Bombay (for Expansion Dept.)
"ACCPERSNEL" Bombay (for Personnel Dept.)
"ACCREST" Bombay (for all other Depts.)

Telephone: 249111/9

Dept. Operations
(Legal Section)

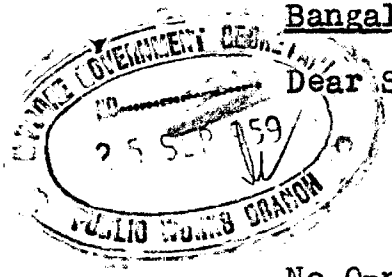
Your Ref. No.

Our Ref. No.
Opn/F/SH/II/14/5197

CEMENT HOUSE,
121, QUEEN'S ROAD,
Post Box No. 397
Bombay, 1.

22nd September, 1959

The Secretary to the Government of Mysore,
Public Works & Electricity Department,
Bangalore.

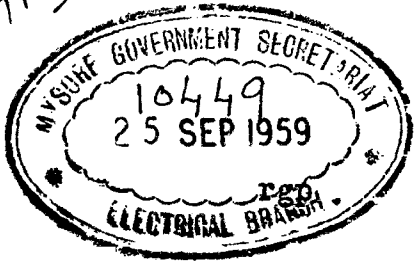


Dear Sir,

Sub: Levy of Electricity Tax on sale and consumption of electricity in the State of Mysore - Shahabad Cement Works.

May we invite your kind attention to our letter No.Opn/F/SH/II/14/38852 dated 11th July 1959 and to our subsequent reminder No. Opn/F/SH/II/14/524 dated 10-8-1959 ?

2. We shall be grateful if you will kindly let us know the decision in the matter at an early date.



Yours faithfully,
for The Associated Cement Cos.Ltd.,
Operations Department.

M. G. S. App. F. G. 3]

MYSORE GOVERNMENT

SECRETARIAT.

(*Continuation sheet draft form*).

Subject:- Levy of Electricity Tax on sale and consumption of electricity in the state of Mysore.

No. PWD 10 ETS. 59.

To

The Managing Director,
The Associated Cement Companies Ltd; Cement house;
121, Queen's Road; P.B.No.397
Bombay. 1

Sir,

With reference to your letter No. OPN/F/SH/II/14/38852-d/- 11/13-7-1959 on the above subject I am directed to state that after considering all the aspects the rates for levy of tax have been notified by Govt. in respect of classes of consumers, hence ~~it~~ it is regretted that your suggestion cannot be accepted.

2. Further, I am to state that ~~Rs.0.01~~ the tax of 1.0 NP. fixed for Consumers under item 9 is only one naya paisa per unit and not Rs.1.0 NP. as presumed by you.

WD.0258—GPB—PZS-1,20,000—1-7-55.

yours faithfully

R u/secy: to Govt.
3 Elect: Dept.
29/9.

GOVERNMENT OF MYSORE

No. PWD 10 ETS 59.

Mysore Government Secretariat,
VIDHANA SOUDHA.
Dated, Bangalore, 25 October *1959*.
Asvija Saka Era 1881.

FROM

The Under *Secretary to the Government of Mysore.*
Electrical Department.

To

The Managing Director,
The Associated Cement Companies Ltd.,
Cement House,
121 Queen's Road P.B.No.397
Bombay 1.

Sir,

Subject: Levy of Electricity Tax on sale and consumption of Electricity in the State of Mysore.

- - -

With reference to your letter No.OPN/F/SH/II/14/38852, dated the 11/13th July 1959 on the above subject, I am directed to state that after considering all the aspects, the rates for levy of tax have been notified by Government in respect of classes of consumers, hence it is regretted that your suggestion cannot be accepted.

2. Further, I am to state that the tax of 1.0 NP fixed for consumers under item 9 is only one naya paisa per unit and not Re.1.0 NP as presumed by you.

Yours faithfully,

(Mohammed Fasihuddin)
Under Secretary to Government
Electrical Department.

mab.2)

Serial No.

FN. 3533
1905/59-opsr
Law III

Letter No. 5573 dated the 18th September 1959 from the Electrical Inspector to Govt.

Reports to the issue of the warrants under the Explosives Act

1) A copy of the Notification 4 30.6/1959 is put up. Draft notification is put up for approval.

23/9 mel 23/9/59

2) The Law Deptt. may kindly see the dft. before issue

Law Deptt.

FN. 35-33/Law Sec. III 25-5-15

MYSORE GOVT. SECRETARIAT No. 30 SEP 1959 Sri MAR LAW SECTION. 3

4225 59

SECRETARY TO GOVERNMENT -6 OCT 1959 ES 2775 PUBLIC WORKS

Note:—Contn. Sheet

Mr. VD

The dept is in order

3/10

A revised draft is put up copy of the appointment order under Act No. 14 of 1959

D. L. D.)

3/10

C. S. WODEYAR,
Dy. Secy., Law Department

Revised 12/10/59

3/10

GOVERNMENT OF MYSORE.

ELECTRICAL DEPARTMENT,

No. ED 10 ETS 59. Dated Bangalore the 12 October 1959.
Navija 20 Saka Era 1881.

NOTIFICATION.

In exercise of the powers conferred by sub-Section (1) of Section 6 of the Mysore Electricity (Taxation on Consumption) Act 1959 (Mysore Act No.14 of 1959) the Government of Mysore hereby appoints the Accounts Officer, Government Electrical Inspectorate, Bangalore to be an Inspecting Officer for the whole of the State of Mysore.

By Order and in the name of the
Governor of Mysore,

Sd/- [illegible]
Deputy Secretary to Government
Electrical Department.

To

The Comptroller, Mysore Gazette for publishing in Part I - C of the Gazette and supplying 50 spare copies.

Memo No. ED 10 ETS 59. Dated Bangalore the 12 October 1959.

Copy of the above is forwarded to:

1. The Electric Inspector to Government, Bangalore with reference to his letter No. G.8583 dated 18th September 1959.

2. The Accountant General, Mysore, Bangalore.

(Mohammed Nasimuddin)
Under Secretary to Government
Electrical Department.

GOVERNMENT OF MYSORE.

MYSORE GOVERNMENT SECRETARIAT,

No.EL 10 TCS 59. Dated Bangalore the 12th October 1959.
Aswija 20 Saka Era 1881.

NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 6 of the Mysore Electricity (Taxation on Consumption) Act 1959 (Mysore Act No.14 of 1959) the Government of Mysore hereby appoints the Accounts Officer, Government Electrical Inspectorate, Bangalore to be an Inspecting Officer for the whole of the State of Mysore.

By Order and in the name of the
Governor of Mysore,

d/- S.S.Raghavendrachar.
Deputy Secretary to Government
Electrical Department.

To

The Compiler, Mysore Gazette for publising in Part I-C of the Gazette and supplying 50 spare copies.

Memo No.EL 10 TCS 59. Dated Bangalore the 12th October 1959.

Copy of the above is forwarded to:

1. The Electric Inspector to Government, Bangalore with reference to his letter No.EIG.8583 dated 18th September 1959.

2. The Accountant General, Mysore, Bangalore.

12/10/59
(Mohammed Faizuddin)
Under Secretary to Government
Electrical Department.

Revised Draft Notification

In exercise of the powers conferred by sub-Section (1) of Section 6 of the Mysore Electricity (Taxation on Consumption) Act 1959 (Mysore Act No.14 of 1959) the Government of Mysore hereby appoints the Accounts Officer, Government Electrical Inspectorate, Bangalore to be ~~the~~ an Inspecting Officer for the whole of the State of Mysore.

BY ORDER AND IN THE NAME OF THE GOVERNOR OF MYSORE

12.10.59

By SECRETARY TO GOVERNMENT
PUBLIC WORKS DEPARTMENT.

M. G. S. App. F. G. 3]

MYSORE GOVERNMENT

SECRETARIAT.

(*Continuation sheet draft form*).

P-3 Notification

Please Add the as item 9 following under Table I of Notification No. PHD 10 ETS 59 dt 30/6/1959

1	2
Accounts Officer, Govt. Press, Inspectorate, Bangalore	The Whole of the State of Mysore

By order etc

Under Secretary to Govt
Medl. Dept.

To

The Compiler, Mysore Gazette for publishing in Part IV-C of the Gazette & supplying 50 copies.

Copies to the E.I.C. Mysore for information

WD 01788—GPB—PZS—100.000—20-2-58

With reference to his
letter No. FJG-8583
dtd 8/9/59
Copies to the AG Deputies

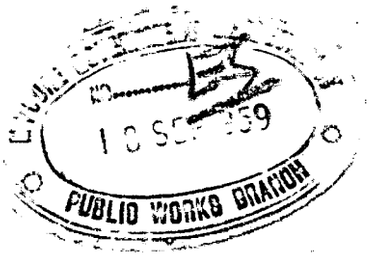
Understood to have
Herb Dyke
8/23/59
mel
8/21/59

GOVERNMENT OF MYSORE
ELECTRICAL DEPARTMENT
—— Inspectorate
Office of the Electrical Inspector, to
Bangalore—1. Govt.

Date 18 Septr. 1959.
(MYSORE, S. INDIA)

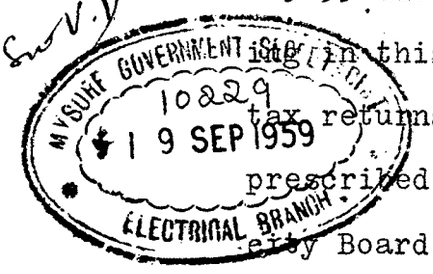
The Under Secretary to the Govt.of Mysore,
Electrical Department,
Vidhana Soudha,
Bangalore.

S i r,



Sub: Notification regarding appointment of Inspecting Officer under Sub-Section (1) of Section 6 of the Mysore Electricity (Taxation on Consumption) Act, ~~Ordinance~~ 1959. (Mysore Ordinance 2 of 1959).

I write to state that an Accounts Officer from the Mysore State Electricity Board has been drafted against the post sanctioned in Government Order No. PWD 14 EIG 59 ~~1-9-59~~ dated 4-8-59 and he has reported for duty and is working in this office from 12-9-59. He has to audit the tax returns and Accounts for which he has to inspect the prescribed books of account kept by the Mysore State Electricity Board. The State Government by Notification has to appoint him as an Inspecting Officer for enabling him to function as such.



I therefore request that correction to Notification PWD 10 ETS 59 dated Bangalore 30th June 1959 may kindly be caused to be issued as follows:-

Add under Table I, as Item 9.

Accounts Officer, Govt.Electrical Inspectorate, Bangalore.	The whole of the State of Mysore.

Yours faithfully,

M.V.Srinivasa Murthy.

(M.V.Srinivasa Murthy)
Electric Inspector to Govt.